CHAPTER ONE

1. INTRODUCTION

1.1 Statement of the Problem

The rapid exposure of the Arab World to Western technologies and social sciences in the last fifty years or so has caused the Arabic language to become a receptor of an ever-increasing influx of new concepts and terms.

In the absence of clear and standardised methodologies for terminology work, Arabic bilingual glossaries more often than not fail to meet the intended user's requirements. The notion of how the users will use the dictionary and why is seldom entertained by commercially driven ventures.

A major shortcoming of this approach to Arabic bilingual glossaries is the problem of taxonomy and conceptual equivalents. This thesis will examine this problem in the context of Australian accounting terms.

1.2 Background

The needs of Arabic speakers in the Arab World and of those living in Australia are different. This thesis is concerned with the needs of those living in Australia.

This research on English-Arabic accounting terms underscores the need for an improved model for listing these terms. Existing methods, in their present structure, are insufficient to meet the requirements and needs of users. Furthermore, the various Arabic equivalents given to English terms complicate this matter for three main reasons.
First, the lack of a standardised glossary in Arabic gives rise to gradual introduction of new terms.

Second, the lexicographical methods of both general purpose and accounting dictionaries are inappropriate for a bilingual environment because they do not take into account their specific requirements of searching, locating, retrieving and relating entries.

Third, the existing accounting terms listed in published dictionaries are insufficient to serve the needs of Arabic speakers living in Australia, especially those in accounting fields and similar disciplines. These publications exclude terms which apply to Australia and its accounting and taxation system. Arabic speakers living in Australia would want to understand the Australian system and what terms are available and used in both accounting and taxation matters.

The research also shows that the definitions of existing English accounting terms are so varied that some contradict each other, whilst other definitions make so many terms appear to be identical in meaning.

The research has revealed that there is a need to introduce an improved approach to lexicography together with a fresh model as to what a bilingual accounting dictionary should provide and in what manner. Hence the reason for writing this thesis.

1.3 Purpose of the Study

The problem of Arabic terminologies has been dealt with by numerous scholars and research institutes in the Arab World. However, a survey of the literature available on the subject shows that little attention has been given to the problem of taxonomy
and conceptual equivalents in bilingual glossaries and no attention at all has been given to Arabic bilingual glossaries in a migrant situation.

A clearly defined structure of terms showing the ontological and logical classification and interrelationships of concepts and terms seems to be absent in Arabic bilingual glossaries. Also absent is a system of conceptual equivalents.

This thesis attempts to examine the problem of taxonomy and conceptual equivalents in terminology with special focus on Australian accounting terms. It aims to examine these aspects from a lexicographical perspective and to develop a lexicographical model to overcome some of the shortcomings of existing approaches to bilingual glossaries.

1.4 Limitations of the Study

The present thesis is confined to the study of taxonomies and conceptual equivalents within the accounting domain in Australia. It does not discuss the fundamental techniques and methodologies of formulating terminologies, except in as much as such a discussion is relevant to the discussion of taxonomies and conceptual equivalents in bilingual dictionaries.

Furthermore, this thesis will not discuss a general theory of translation or attempt to produce one. Instead, the thesis will discuss translational approaches at the lexical level and at the sentential level only when such a discussion is needed to support the proposed model of dictionary making.

In addition, the present thesis will not discuss problems with monolingual lexicographical work except when such work has a direct impact on the discussion of bilingual dictionaries and only to illustrate similarities or differences of approach.
Problems of compilation and terminology processing and production (termbanks, computerisation and automation of processes) will not be dealt with in the present work.

1.5 Sources
The primary source material for this research comprises works on Arabic terminology, lexicography, and translation by both Arab and Western linguists, terminologists and other scholars.

Additional material includes various publications from Arab countries. These publications and many others have been reviewed and analysed.

1.6 Overview of the Thesis
This thesis is organised in the following structure:-

Chapter One introduces the thesis, states the problem of bilingual dictionaries, gives a background to the problem and highlights the need to introduce an improved approach to the problem. The introduction confines the problem to the study of taxonomy and conceptual equivalence in accounting terms in Australia.

Chapter Two is a literature review which surveys work on terminology and lexicography relevant to the present thesis and focuses on recent work in translation, terminology and lexicography.

Chapter Three discusses taxonomy and conceptual equivalence in bilingual dictionaries, defines the concept and gives types of equivalence. This chapter is a clear indication of the number of equivalents available in Arabic most of which are already used in Tax Returns, Social Security pamphlets, and other related documents.
This section discusses the language specific problems of accounting terms in Arabic and the confusion and ambiguities of such in existing bilingual dictionaries.

Having demonstrated the language problems and their effect on accounting terms, the new approach is predicted and thought is given to ways of overcoming the existing difficulties and inconsistencies.

This chapter also considers the assessment and evaluation of equivalent terms and what each equivalent would mean if translated back into English. The purpose of this exercise is to analyse the appropriateness of the various Arabic equivalents in order to find the most suitable ones and the closest to the meaning. In the absence of a unified glossary, even in Australia, translators tend to use their own terms and expressions which, by their own assessment, are equivalent terms.

This chapter is expanded to describe the various arrangements and systems in published dictionaries and show the advantages and disadvantages of such arrangements.

Chapter Four argues the advantages of the new model and its presentation. In this chapter, the method of listing terms is explained under both "Subject Category" and "Alphabetical Category", with explanations detailing the arrangements of terms and the benefits of such arrangements. A glossary of terms has been prepared as an example of how terms could be compiled, and how the user could benefit from this new system and classification.

Chapter Five introduces a fragment of an accounting dictionary and lists some accounting terms with reference to taxation which are unique to Australia. These terms are set out as follows:-
1. Allowances with full English definitions and Arabic translations;

2. Miscellaneous section with English definitions and Arabic translations covering the following Terms:
   a) Higher Education Contribution System (HECS)
   b) Levies
   c) Negative Gearing
   d) Overseas Income

3. Pensions unknown in the Arab World with full English definitions and Arabic translations;

4. Rebates relating to individuals with English definitions and Arabic translations;

5. Taxes unique to Australia with English definitions and Arabic translations.

Chapter Six summarises in conclusion the main points raised in this thesis and confirms that the objectives have been achieved. The recommendations for further work in this field are stated for future consideration.
CHAPTER TWO

2. LITERATURE REVIEW

2.1 Introduction

Research into the problems of lexicography is probably as old as the first dictionary. The earliest known dictionaries were found in the library of the Assyrian king Ashurbanipal at Ninevah, dating from the 7th century BC and consisting of clay tablets. (Fund and Wagnall's Encyclopedia, 1993). However, lexicographical work has been mainly concerned with monoglot dictionaries although polyglot glossaries have been produced as early as the fifth century AD.

Of the early approaches to monoglot dictionary making, Khalil ibn Ahmad's work in the eighth century AD stands out as the first attempt to gather the entire Arabic vocabulary adopting an arrangement based on phonetic and philological principles, while the work of Verricus Flaccus in the first century AD, De Verborum Significatu was the first known lexicographical work to be arranged alphabetically.

The earliest polyglot dictionary in Europe was compiled in 1502 by monk Ambrogio Calepino who originally produced it as a Latin-Greek lexicon and later extended it to include Italian, French and Spanish.

In modern times, two approaches to lexicography prevail: chronological and popularity listing although etymological information is now placed at the end of each entry. (Grolier Electronic Publishing, 1993).
Perhaps the first work in recent years on the problems of bilingual dictionaries is Nida (1975, pp. 1-23). Nida attributes the difficulties in dealing with bilingual and bicultural dictionary problems to the inadequacy of certain traditional methods of semantic analysis and "the tendency to mix classificatory criteria and to shift methodology depending upon the ease of treating any particular word."

In his Analysis of Meaning and Dictionary Making (1975) he defines three types of dictionaries:

1. A list of words with identifying glosses.
2. A list of words with more or less full treatment of types of occurrences drawn from text material, and
3. A list of words with more or less exhaustive treatment of the kinds of cultural contexts in which such words occur.

He also identifies (1) historical lineage and (2) central-peripheral plotting as the two most commonly employed traditional techniques in dictionary making, and establishes three basic principles for compiling dictionaries.

"Though in general those who compile dictionaries are supposedly aware of the basic principles of semantic correspondence (or lack of it), some dictionaries are formulated with apparent disregard for the three fundamental presuppositions which must underlie all adequate semantic analysis: (1) no word (or semantic unit) ever has exactly the same meaning in two different utterances; (2) there are no complete synonyms within a language; (3) there are no exact correspondences between related words in different languages.... The statement of equivalences, whether in dictionaries or in
translations, cannot be absolute... Furthermore, though dictionary compilers cannot attain an absolute definition of a term in another language or culture (or even in the same language or culture - for that matter), nevertheless, they can give very useful approximate descriptions..."

Another important work relevant to this thesis is Sager (1990). Sager distinguishes between terminology creation associated with technological innovations (monolingual) and that which is associated with the transfer of technology between linguistic communities. Sager (1990, pp.137-141) advocates the provision of full bibliographical information separately for each item of information. He points out that data bank terms are usually defined in one language only, so that second (non-defining) language terms are reduced to the status of translation equivalents. Consequently, bilingual terminology is usually directional and non-reversible. In some cases, sometimes prompted by necessity, terms are defined identically in multiple languages so that reversibility is made possible.

Methodological considerations stemming from modern compilation techniques include the elimination of the need to be concerned about how the data is stored and sequenced, or how much information is included. Handling input by computer has also, according to Sager, improved the quality of terminological data - but this is dependent upon exercising strict controls, especially regarding unchecked integration of existing dictionary material. Original source texts must be distinguished from translations in multilingual terminological collections.

Sager suggests that there is a great need for generally agreed principles of data collection, given the advances in automation and the potential for temporally and physically detached teams to work on the same project. In particular, his recommendations include the use of consistent criteria in data collection; provision of accurate and complete source information; temporal identification of all information;
independence from existing dictionaries; and documentation of the linguistic behaviour of terms using suitable contexts.

Piotrowski (1987, pp. 39-47) argues that lexicographers face two opposed requirements: prescription and description. He quotes Tomaszczyk who believes that a lexicographer of a bilingual dictionary (BD) has more responsibility than that of a monolingual dictionary to provide help with pronunciation because BDs are more frequently consulted by foreign language learners especially at the initial stage of language learning. It seems that learners are satisfied with pronunciations shown in dictionaries and they use them uncritically. Bilingual dictionaries are more influential because of social reasons for they are widely used in many countries. Despite such a need, it seems that lexicographers are not much concerned about pronunciation. Various quotations are noted in the article with respect to pronunciation. "Indication of pronunciation appears to be greatly underestimated and is certainly more complex than it is usually believed" (Abercombie 1978: 119). Firstly, it seems that pronunciation is treated as a feature of secondary importance in BDs. Secondly, dictionaries are not revised for a long time, normally after a period of thirty or forty years. Smaller dictionaries should provide information on pronunciation as they are easily updated and revised. The small BDs that would help users and do not provide information on pronunciation are the terminological BDs. Piotrowski refers to various methods of pronunciation that could be used in BDs such as diacritics and numbers, but indication of pronunciation by means of phonetic transcription is recommended. The thesis recommends the use of the International Phonetic Alphabet (IPA) as a method of transcription. However, the writer states that although it is customary in BDs to use the scientific method of transcription to indicate pronunciation, the writer quotes Jassem who states that "it does not greatly matter which [transcription] is used as long as it consistently shows the pronunciation. It does not matter to the learner, at any rate." (Jassem 1983: 16). Such a statement agrees with that of Abercombie where he states: "It goes without saying that whatever method of indicating pronunciation is
adopted, it should be consistently and correctly used in the body of the work..." (Abercombie 1978:124). It seems from both quotations that consistency is a major issue and should prevail in the presentation of pronunciation.

Al-Kasimi (1983, p.25) distinguishes two types of bilingual dictionary: (1) production-oriented and (2) comprehension-oriented. In compiling an English-Arabic dictionary for English speaking users, "English should be our source language and Arabic our target one if the dictionary is intended for production; whereas if it is meant as a tool for comprehension, Arabic should become the source language and English the target one."

Al-Kasimi (1983, pp.34-47) notes the importance of providing information on pronunciation in modern dictionaries, given the increased prevalence of the spoken word in mass communication, and the need to provide foreign language learners with a guide to pronouncing unfamiliar words.

According to Al-Kasimi, any transcription should aim for simplicity, accuracy and completeness, with every distinct sound being represented by one (and only one) symbol. Transcriptions may be either phonemic (broad, with distinctive sounds differentiated) or phonetic (narrow or detailed, with all sounds differentiated). Al-Kasimi recommends that these two approaches be combined in a dictionary, with both phonemic and phonetic information presented in the front matter of the dictionary, and only phonemic transcription in the body, except where, from a contrastive analysis of the source and target languages, it is anticipated that the foreign learner would be seriously misled without additional help. Another decision needs to be made concerning the particular style of transcription to be followed.

Al-Kasimi suggests that a bilingual dictionary intended for production (especially of spoken language) should include phonological information not merely for each entry
word, but for the illustrative examples of the entry in different speech contexts (as espoused by Hill).

On the choice of equivalents, Al-Kasimi (1983, pp.58-66) sees the main task of a bilingual lexicographer as the finding, for the elements of the source language (the domain of translation), appropriate equivalents in the target language (the range). He distinguishes the identification of translation equivalents from defining equivalents (the province of the monolingual lexicographer), and describes the commutation test as one linguistic process used to establish translation-equivalents, with the help of a bilingual informant. He recommends the use of translational, rather than explanatory equivalents, in bilingual dictionaries intended as an aid to source language speakers in producing the target language.

Al-Kasimi points out that it is far more difficult to establish translation equivalence between lexical items than between sentences, since cultural differences are most clearly reflected by the different words used to symbolise particular features of each culture. Differences in grammatical categories, parts of speech, and semantic range, as well as other factors, may also contribute to problems in finding perfect correspondence.

Hartmann (1983, pp.3-9) states that dictionary making has to develop a metalanguage for handling and presenting information. Noting the irony in the absence of a published dictionary of lexicographical terminology, Hartmann outlines two alternative frameworks to model the relationships between lexemes, their constituent sub-units (phonemes, graphemes, syllables, morphemes), their larger co-texts (phrases, clauses, sentences), and the wider extralinguistic context of speech acts and genres. The first model is a hierarchical division of linguistic structures into multiple levels along which units can be ranked, from smallest/least complex to largest/most complex. The second framework employs a structural distinction between three 'semiotic' dimensions or
aspects of any linguistic sign - the semantic, the syntactic and the pragmatic. Phonetic transcription and grammatical coding are examples of applying the first kind of linguistic model to lexicography, while 'stylistic labelling', though still lacking a generally agreed inventory of labels, makes use of the second model.

2.2 Conclusion

In conclusion, it becomes apparent that the current literature on lexicography and terminology overlooks the following features that ought to be considered in a technical dictionary:-

2.3 Lexicography

Listing of Entries: There is no mention in the literature review of the "subject category" recommended in this thesis as a method of providing easy access and informative listing of terms under their nucleus or main headword such as "Allowances" under which all allowances would be listed. Furthermore, the same allowances would be listed alphabetically, under the "alphabetical category", according to the letter the term begins with. Therefore, the "subject category" is an added benefit to the users to help them locate the various terms under the headword.

2.4 Terminology

Class of Terms: There is no mention in the literature review of the class of terms proposed in the thesis which helps the users identify such terms by the number allotted to each, i.e. whether they are assets (starting with 1----), deductions/expenses (starting with 2----), income/revenue (starting with 3----), liabilities (starting with 4----), or others (starting with 5----).
2.5 Translation

The thesis supports Hu's statement that "equivalent response is impossible" (Hu 1992, p.920). Linguists, translators and theorists have been trying to overcome the problem of finding equivalent elements. Although an equivalent must exactly correspond to the original context, it is a difficult task trying to match and convey the full meaning in the target language. If the translator's job is to communicate, the translation should focus on the terminological concept to convey the intended meaning. Since perfect translation is non-existent, consideration should be given to both form and content whilst analysing the source language to comprehend the concept required in the translation. Therefore, the thesis recommends a conceptual approach to translation in order to convey the intended meaning behind the concept of terms. Cultural differences are reflected by the different equivalents given to the one term. The translation becomes a target reflecting the characteristics of each culture.

Definition of Terms: Terms ought to be defined in both the source and target languages in a bilingual dictionary. Such definitions would help users of both languages to comprehend the term and what it stands for. The definition describes the concept of the term which would make it easy to understand and translate in accordance with the conceptual approach.

Numbering System: A numbering system should be used as a way of recognising the term from the numbers allotted to it. There should be two sets of numbers: one digit to denote its class such as assets, liabilities or income, and a three digit number referring to the serial number of the term as an easy reference.

Australian Terms: Lexicographers must give consideration to the users' markets and whether a bilingual technical dictionary would serve the needs of the local community. Therefore, the contents ought to include local terms which are not familiar or known by foreign users. In Australia, for example, there are terms such as prescribed
payments system, provisional tax, withholding tax and medicare levy rebate (to name a few) which must be explained and defined to clarify such terms to Arabic speaking people living in Australia. The concept of these Australian accounting terms is unknown to newcomers and making them understood would be of benefit. An English-Arabic dictionary of Australian accounting terms would be a preliminary introduction to the accounting profession and structure in Australia. A bilingual technical dictionary must have a specific purpose aiming at bridging the gap between two cultures, two languages, two different accounting and taxation structures.
CHAPTER THREE

Taxonomy and Conceptual Equivalence

Taxonomy is the classification of items into classes and subclasses. Terminology work involves classification of concepts where concepts are characterised principally by numerical notations. These notations must be rendered intelligible in the appropriate language by means of terms, and the terms must certainly be equivalent if the classification is to fulfill its purpose. (Picht and Draskau, pp. 193-194).

Such concept-term equivalence is at the core of lexicographical work and at the basis of the system of concepts that shows the interrelationships between concepts and terms. A system of concepts is a group of concepts connected by logical and ontological relations. Logical relations are based on resemblance of concepts and ontological relations are based on the contiguity of conceptual representations (ISO/R 1087, in Picht and Draskau, 1985. p. 62).

3.1 What is a Concept?

Generally speaking, a concept is the general idea or meaning which is associated with a word or symbol in a person's mind. Concepts are the abstract meanings which words and other linguistic items represent. (Richards, Platt and Weber, 1985, p. 55).

From a lexicographical perspective, we take as a point of departure in this chapter, the definition of concept as set out in "Vocabulary of Terminology" (ISO/R, 1087).

A concept is "any unit of thought, generally expressed by a term, a letter symbol or by any other symbol."
A concept may be the mental representation not only of beings or things (as expressed by nouns), but, in a wider sense, also of qualities (as expressed by adjectives or nouns), of actions (as expressed by verbs or nouns), and even of locations, situations or relations (as expressed by adverbs, prepositions, conjunctions or nouns).

A concept may represent only one individual object or by "abstraction" - comprise all individuals having certain characteristics in common.

Furthermore, a concept may arise from the combination of other concepts, even without regard to reality. The number of concepts (represented by terms which may be combined to form a new concept (term) is limited by the fact that in a proposition a concept can only be either subject or predicate, but not comprise both..."

3.2 Conceptual Equivalence

For a bilingual lexicographical work to be effective an equivalent system of concepts must be established. Since certain languages may have fewer names for some concepts than are found in other languages, or may distinguish between concepts differently, a conceptual equivalence system must be established to express the same concepts in the target language, build the correct relationships between concepts, and bridge the lexical-conceptual gap.
3.3 Types of Equivalence

Al-Kasimi ((1983, p.58) mentions three semantic problems involved in bilingual lexicography: The choice of equivalents, meaning discrimination and word family. In this section, I seek to outline the problems related to the choice of equivalents. Al-Kasimi notes:-

"The major task of a bilingual lexicographer is to find appropriate equivalents in the target language to the units of the source language. This task involves a great deal of translation."

(Al-Kasimi 1983, p.58)

Bilingual lexicography is concerned with translation proper or interlingual translation. Al-Kasimi states that all definitions of translation share one or more of the following concepts:-

a) "The transference of meaning from one text to another language.

b) Transcoding or the transformation of symbols.

c) Finding equivalent lexical items."

(Al-Kasimi 1983, p.59)

The translations of entry words in a bilingual dictionary are usually of two types:-

a) Explanatory or Descriptive Equivalents

b) Translational or Insertible Equivalents
3.3.1 Descriptive Equivalents

"An explanatory or descriptive equivalent is one which cannot be always inserted into a sentence in the target language."

(Al-Kasimi 1983, p.60)

For example, boyhood = état de garçon. A translational equivalent for the word boyhood would lead to "adolescence" or "jeunesse". Whilst the English words "état de garçon" and "boyhood" are restricted to male children, the two French equivalents are not. A lexicographer may then use:-

\[
\text{boyhood : adolescence (d'un garçon)}
\]

Al-Kasimi believes that as the explanatory equivalent is of a general nature, it works well if the target language is the user's native tongue. This is because it will provide the user with broader contextual equivalents that may come to mind.

(Al-Kasimi 1983, p.61)

Zgusta is also of the same opinion as Al-Kasimi. In his book "Manual of Lexicography", Zgusta gives an example of an entry in an English-French dictionary as follows:-

\[
\text{girlhood = état de fille}
\]

He explains that nobody would translate sentences like "During her girlhood" or "In her girlhood" into French as "Dans son état de fille". Instead, they would use "Dans sa période de jeunesse" or "Quand elle était jeune" or "Au temps de sa jeunesse". Therefore, a more translational equivalent like "adolescence" is used. However, girlhood is restricted to female children, whilst the French equivalent "adolescence" is not. The lexicographer would choose a more translational equivalent as follows:-

\[
\text{girlhood = "adolescence, periode de jeunesse" (d'une femme)}
\]

(Zgusta 1971, p.320)
The user's knowledge of the target language ought to be well known by him in order to fully understand the semantically related words in the explanatory equivalents. Furthermore, the explanatory equivalents are useful and practical and offer the users ready expressions to be used in sentences.

3.3.2 Translational Equivalents

Whilst the translational equivalent provides less information, it does offer the user a lexical unit which can be directly applied. The translational equivalent is to be preferred in a bilingual dictionary for speakers of the source language.

(Al-Kasimi 1983, p.61)

A bilingual lexicographer cannot always find the required equivalents in the target language. Therefore, he is obliged to create a translation equivalent. Whichever practice the lexicographer adopts in creating equivalents, he must pay heed to three basic requirements stated by Nida as follows:

a) "The translation must represent the customary usage of the receptor language,

b) The translation must make sense,

c) The translation must conform to the meaning of the original."

(Nida 1961, p.13)

The translational equivalents, if adopted in lexicography, would lead to a dictionary of monstrous dimensions because of their number and the necessity of disambiguating their multiple meaning.
Zgusta in his book *Manual of Lexicography*, emphasizes that translational equivalents require more glosses than the explanatory ones. Otherwise, the information given in the translational equivalents would not suffice as a description of the source language.

(Zgusta 1971, p.321)

### 3.3.3. Conclusion

Absolute equivalents in two languages are rare. Languages differ in their grammatical structure, their culture-bound words and parts of speech. As Nida stated:-

(a) "No word (or semantic unit) ever has exactly the same meaning in two different utterances;"

(b) There are no complete synonyms within a language;

(c) There are no exact correspondences between related words in different languages."

(Nida 1958, p.281)

Al-Kasimi has identified a number of these differences:-

a) Languages differ in their related grammatical categories. Take, for example, the category "plural" in Arabic which has a three-term number system: singular, dual and plural. The English, on the other hand has only a two-term number system: Singular and plural. Another example of such a difference is that of gender where an object is treated as masculine in one language and feminine
in another. E.g. In Arabic, "moon" is masculine and "sun" is feminine, but in French the case is reversed.

b) Languages differ in their parts of speech. These vary in number and classification. Some English nouns such as "faith" and "love" must be translated as verbs in another language.

c) Lack of corresponding function words in another language. For example, the Arabic word /hal/ does not have an equivalent in English. The closest would be when asking a question where a verb can best describe the word "hal".

"hal anta huna? hal wasala al-qitar?
| | | | | |
are you here has the train arrived?

d) Different grammatical patterns can exist in different languages to translate a lexical unit. E.g. whereas in English one can say "I met my friend", in Arabic the gender of "friend" has to be identified.

e) Differences that might have undesirable connotations when translated into another language. Calling a grand-mother or a grand-father by their first names may be considered offensive, vulgar and culturally unacceptable. The same principle would apply when using the English expression "the old man" for "father".

f) A lexical unit in one language may have two or more components in another. For example,

The two-component-word in German, "Guten Tag" has one component-equivalent in English "Hello".
The one-component-word "Welcome" has a three-component-equivalent
in Arabic, "_Ahlan wa sahlan_." Notwithstanding that the word "_wa_", denoting "and", is merely a conjunction between the two main lexemes forming the component-equivalent.

**g)** The semantic range of a lexical unit may vary from one language to another.

The English word "aunt" is the usual translation of the Arabic words "'_amma_" (paternal), the father's sister, and "'_khāla_" (maternal), the mother's sister.
3.4 Word-Building Strategies

3.4.1 Calque

This occurs where a word or phrase in one language is transferred to another by a literal translation. Literalism (loan-translation or calque) is a problematical feature of Arabic terminology. It is not always feasible to find one-word equivalent in the target language for one-word term in the source language. Even where translation on a one-to-one-basis could be accomplished, the word-for-word renditions often tend to miss the meaning of the original text. For example, whilst a literal translation of "black-list" is "lācha sawda", the Arabic rendition of "black-sheep" as "kharouf aswad" fails to convey the real meaning. A suggested translation of the concept is "'urrat" (shameful, disgraceful thing). Sometimes, two or more words have to be used to explain the one-word term where either no single equivalent is available or where a single rendition distorts the real concept. However, the concept of literalism or calque is illustrated below where the Arabic renditions convey the meanings of terms on a word-for-word basis:-

ALLOWANCES

- Family Allowance ('ilāwat al-āela) علاء العائلة
- Family Allowance Supplement (istīfā at 'ilāwat al-āela) استفيضة علاء العائلة

PENSIONS

- Disability Support Pension (ma'āsh tālat al-mu'āqen) معاش اعاة المعاقين
- Double Orphan Pension (ma'āsh yatīm al-wālidayn) معاش يتيم الوالدين

REBATES

- Medical Expenses Rebate (al mardūd an-nisbi lil-masārif al-tibbiyya)
- Spouse Rebate (al mardūd an-nisbi lil-zawjaz-zawja) المردود النسبي للمصاريف الطبية المردود النسبي للزوجة/الزوجة
TAX
- Fringe Benefits Tax (daribat al-makāsib al-īdāfiyyah)
- Prescribed Payments System (nizām ad-duf'ā'ī al-muqarrara)
- Tax File Number (raqm al-malaf ad-darībi)

EDUCATION EXPENSES
Higher Education Contribution Scheme (HECS) (minhaj al-musāhama fit-ta'ālīm al-lāli)

3.4.2 Assimilation
Assimilation takes on different forms in the lexical field when transferring words from one language to another. Such a transfer could include unassimilated loans, partially assimilated and wholly assimilated loans. Beatens Beardsmore (1982, p.46) states that: "When transfer does occur it may take different forms. Nouns may retain their source language shape, be partially assimilated to the recipient language or be complete loan translations, whereas verbs, adjectives and adverbs are less likely to keep their original form in the process of transfer." He further states that: "The third classification for a transferred lexical item is that of loanshift in which morphemic substitution occurs without any importation from the donor language. Loanshifts are alternatively known as loan translations or calques. The English "skyscraper" has been imported into Dutch as wolkenkrabber, into German as wolkenkratzer, into French as gratte-ciel, into Spanish as rascacielos, all of which are illustrations of loanshifts." (Beatens Beardsmore 1982, p.47). Sometimes, a term acquires new semantic features in the recipient language such as peso, meaning "weight" in Portuguese, is used by American Portuguese as a term for "dollar". Semantic confusion and ambiguity arise when two words in both the source and target languages are used as equivalents whilst each denotes a different meaning in each language. For example, when French
speakers use the English word "library" for the French *librairie* = bookshop. In such a case attempts must be made to dissociate the parallelisms.

### 3.4.3 Gender

The transfer of lexical items into Arabic, which has gender distinctions, will necessitate morphological re-adjustments to ascribe the gender of the transferred terms. For example, the English "spouse", who could be either partner in marriage - the husband or the wife, must be translated into Arabic as both "zawj/zawja", meaning "husband/wife", for the English "spouse" does not have a single equivalent in Arabic denoting both husband and wife.
3.5 **Semantic Analysis of Translation Equivalents**

This section lists the various equivalents given in the translation of terms. It shows how many different equivalents are given to the same terms and how each Arabic translation differs from the original English text.

The Arabic translation of each term has been listed and the difference in meanings of each word used in the Arabic text has been explained. The Arabic terms given here are from various local sources and the alternative terms suggested in the examples are the ones recommended in this thesis. The purpose of this exercise is to show how one can be so inaccurate in choosing the equivalent that the whole meaning of the term is jeopardised. Some Arabic equivalents have been back translated into English to make a comparison and to prove how confusing the incorrect choice of equivalents can be.

In this section, a comparison is made between the translation given to the terms selected in this thesis and existing ones. The aim of this comparison is to indicate the difference in the translation and to highlight the correct equivalents of the term in question.

In developing a system of concepts, the following principles regarding form (term representation) should be observed:-

(a) Clarity (caters for non-expert readers);

(b) Intelligibility (user friendly representation since human intelligence can only cope with a limited number of concepts);

(c) Transparency (types of relations and the classifying criteria must be clear and transparent);

(d) Potential for amplification (flexible and open-ended to include new concepts as they may merge later).
These characteristics are based on Picht and Draskau's model in their book "terminology/an introduction" (Picht & Draskau 1985, pp.63-65).

Any coinage or formulation attempt in Arabic should take these criteria into consideration and the system of concepts the original term belongs to. The examples provided must be assessed against the four principles above.

Coining or formulating Arabic terms should go beyond the immediate lexical meaning of the English term to the concept itself which the English term stands for.

The examples given here cover four types of terms namely (a) Allowances; (b) Pensions; (c) Rebates; and (d) Tax, as set out below:-

3.5.1 Allowances

**Child Disability Allowance**

(1) علاوة الطفل العاجز
(2) منحة الأطفال المعاقين
(3) مخصصات الأطفال المعاقين
(4) جراعة الطفل العاجز
(5) جراعة عجز الأولاد
(6) تعيين مالي عن عجز الأولاد

The word علاوة (‘ilāwa) in (1) signifies: "addition; increase, raise, extra allowance, subsidy, in addition to" (Wehr 1980, p.640).

The word منحة (minha) in (2) signifies a "grant; gift, grant, benefaction (Wehr 1980, p.926) منحة السكنة (minhat al-iqāma) living allowance; منحة السكنة (minhat as-sukna) housing allowance, rent allowance" (Wehr 1980, p.926).
The word مخصّصات (mukhassasat) in (3) signifies: "(financial) allocations; (daily) allowance" (Wehr 1980, p.242). مخصوصات إضافية (mukhassasat idāfiyya) extra allowances (Wehr 1980, p.242).

The word جرائة (jirāya) in (4) and (5) signifies "daily (food) rations; pay, salary (Wehr 1980, p.122).

The word تعيين (ta'yēn) in (6) means: "allotment, apportionment, allocation" (Wehr 1980, p.663).

**Allowance** = Something which is allowed; a fixed quantity or rotation of anything which is periodically served out, e.g. of food, money etc.; periodical payment of money to a person.

(Routledge & Kegan Paul Limited, p.27)

Since the Child Disability Allowance is a periodical payment of money to a person, the word علاوة (ilāwa) as in (1) is a better equivalent. However, the full translation given in (1) is a better choice because it clearly states that it is an allowance paid due to the child's disability.

**Family Allowance**

(1) علاوة العائلة

(2) مخصصات العائلة

(3) منحة العائلة

(4) جرائة العائلة

The word علاوة (ilāwa) in (1) signifies "extra allowance, addition" (Wehr 1980, p.640).

The word مخصصات (mukhassasat) in (2) signifies: "(financial) allocations; (daily) allowance" (Wehr 1980, p.242).

The word منحة (minha) in (3) means: a "grant, gift, benefaction" (Wehr 1980, p.926).

The word جرائة (jirāya) denotes: "daily (food) rations; pay, salary" (Wehr 1980, p.122).

Therefore, the equivalent given in (1) is a better description.
Job Search Allowance

(1) علاوة عن عمل
(2) جرایة البحث عن عمل
(3) علاوة البحث عن عمل
(4) علاوة أثناء البحث عن عمل

The word علاوة (ilâwa) used in (1) signifies "extra allowance", and the translation would read: "allowance for work". There is no indication here that the allowance is paid for job search.

The word جرایة (jirâya) used in (2) denotes: "rations; pay, salary".

The equivalent given in (3) signifies: "an allowance for looking for work" which implies: "a payment as a compensation for job search". The allowance is paid to someone whilst looking for work". Therefore, the equivalent in (4) which means: "an allowance whilst looking for work" is a better description.

Mobility Allowance

(1) علاوة التنقل للمعايین
(2) مخصصات التنقل
(3) منحة العجز عن الحركة
(4) علاوة التنقل
(5) جرایة للالعاانة على التنقل

The word التنقل (at-tanaqqul) in (2) is a general term meaning "transport" or "travel" which is not conveyed here to disabled people.

The translation in (3) does not convey the exact meaning of the allowance as it means "a grant for the inability to move". A disabled person may be able to move but unable to travel. The allowance is paid for the inability to travel not the inability to move.

The word التنقل (at-tanaqqul) as used in (1), (2), (4) and (5) denotes "travel" but الحركة (al-ḥarakā) means "movement".

If mobility implied transport or travel from one place to another, then the word علاوة (ilâwa) here would signify "a financial payment to help in travel". Therefore, the equivalent given in (4) in its entirety is a better description of "Mobility Allowance".
Pharmaceutical Allowance

1. علاوة المستحضرات الصيدلية
2. جرعة المستحضرات الصيدلية
3. علاوة الوصفات الطبية
4. علاوة الأدوية

The word علاوة (iilâwa) used in (1) signifies "extra allowance".
The word جراعة (jiraya) used in (2) signifies "daily (ffod) rations; pay, salary".
The words المستحضرات الصيدلية (almustahdarat assaydaliyya) in (1) and (2) which mean: "pharmaceutical preparations", could be construed to include both medical and cosmetic preparations.

The words الوصفات الطبية (alwasfât attubbîyya) signify: "prescriptions", and the equivalent would restrict the allowance to prescriptions only.
The word الأدوية (al-adwiya) in (4) denotes: "medicines" which cover a wide range of pharmaceutical preparations obtained with or without prescriptions excluding cosmetics.

Therefore, the equivalent given in (4) is a better description.

Young Homeless Allowance

1. علاوة للشباب المشردين
2. علاوة للشباب المشردين
3. جراعة للشباب المشردين
4. جراعة للشباب المشردين
5. علاوة للشباب المشردين
6. علاوة الفتيان المشردين

One cannot rely on Arabic-English dictionaries to support an argument as these deal with the lexical meaning of terms and give a range of meanings that might overlap or contradict one another. Hans Wehr is especially not reliable as it does not distinguish, in many cases, between derivations and derivational patterns.

The word علاوة (iilâwa) used in (1) signifies: "extra allowance; addition"
The word Musharrad (musharrad) used in (3) signifies: "displaced person, neglected, unkempt, fugitive, refugee" (Wehr 1980, p.464). Chased away, driven away (Al-munjid al-abjadi 1967, p.591)

The word Mutasharid (mutasharid) used in (4) signifies: "homeless person, tramp, vagrant, vagabond" (Wehr 1980, p.464). He who has neither a dwelling nor means of living (Al-munjid al-abjadi 1967, p.899)

The word Shabab (shabab) is a neutral gender referring to both males and females whilst Shabban (shubban) is masculine/plural and Shabbat (shabbat) is feminine/plural.

The word Shabab (shabab) used in (1), (2), (3), (4) and (5) denotes young adults over 18, whilst the word Fitzan (fityan) used in (6) denotes youth under 18.

Therefore, the equivalent in (6) is the most suitable translation.

3.5.2 Pensions

Carer's Pension

1. معاش القدام بالرعاية
2. معاش رعاية للمتقاعدين
3. معاش المعتني
4. معاش التقاعد للقدام بالرعاية
5. معاش القدام بالعناية

The two words رعاية للمتقاعدين (ri'ayat al-mutaqa'iden) in (2) signify "the care of pensioners".

The words القدام بالرعاية (al-qaim birri'aya) in (1) and (4) mean "one who provides care", i.e. the "carer".

The word المعتني (al-mu'tani) signifies "carer" in one word rather than the "one who provides care".

The word Ri'ya (ri'aya) used in (1), (2) and (4) signifies: "care for minors", whilst the word Inaya (inaya) used in (5) denotes: "care for both minors and adults".

Therefore, the translation in (5) is a better equivalent as a whole.
**Disability Support Pension**

The word *(i‘ala)* in (1) implies: "help provided by the government or an establishment to help satisfy one's own needs" whilst the equivalent given in (1) denotes: "a pension to support the disabled."

The word *(i‘ana)* in (2) means: 'help, aid, assistance, succor, support, (in money) allowance, aid" (Wehr 1980, p.282). *(i‘ana)* implies "help provided by others".

The word *(da‘m)* in (3) denotes: "support, cement, consolidate, strengthen" (Wehr 1980, p.282).

The word *(muq‘ad)* in (1) denotes: "someone physically disabled", whilst the word *(mu‘aq)* used in (2) and (4) signifies: "someone disabled both physically and mentally". Therefore, the translation in (4) is a better description.

**Double Orphan Pension**

The English term: "Double Orphan Pension" is ambiguous. Is it "double orphan" or "double pension"? In this case, it is the concept that ought to be translated. The research reveals that it is a pension paid to a person who lost both parents. Therefore, the English term should have been written thus: "double-orphan pension". Hyphenation between double and orphan would constitute a compound adjective (double-orphan) which describes the pension and eliminates ambiguity.

The equivalent given in (1) signifies: "a pension to the person who lost both parents."
3.5.3 Rebates

Medical Expenses Rebate

المستعار من المصروفات الطبية
(1) حسم المصروفات الطبية
(2) خصم المصروفات الطبية
(3) ترجيعة المصروفات الطبية
(4) مستعار المصروفات الطبية
(5) المردود النسيبي للمصروفات الطبية
(6)

Although the form of the word مستعار (musta‘ād) in (1) is not listed in Arabic dictionaries, it does conform to the derivational pattern as in مستشار (mustashār) from the verb استشار (istashara) and مستعار (musta‘ar) from the verb استعار (ista‘ara). However, it is not an appropriate equivalent.

The words خصم (hasm) in (2) and خصم (khasm) in (3) signify "deduction", although the word خصم (khasm) denotes a foe, an enemy. There is a difference between "deductions" and "rebates" as illustrated in the following definitions and the wrong use of the word would not convey the same meaning:

"A rebate is an amount that comes off the tax you are charged and so directly reduces your tax. A deduction comes off your income and so indirectly reduces your tax."

(Tax Pack 1992, p.94)

A rebate reduces the tax payable whilst a deduction reduces the taxable income.

The word ترجيعة (tarjī‘a) in (4) does not exist in linguistic sources and references nor does it conform to the derivational pattern.

34
Although the word مرجع (murtaja') in (5) conforms to the derivational pattern it implies" something returned to sender which was originally sent by him/her". Here, the rebate is not something returned to sender but rather provided as a proportional entitlement.

The words (al-marđūd an-nisbi) in (6) means: "a proportional amount of what you paid is returned" which best describes rebate and the equivalent in (6) is a better description.

**Sole Parent Rebate**

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>1</td>
<td>1 المستعج لحاد الوالدين المعيل</td>
</tr>
<tr>
<td>2</td>
<td>حسم المعيل الوحيد للأطفال</td>
</tr>
<tr>
<td>3</td>
<td>مستعج الولد المعيل الوحيد</td>
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<tr>
<td>4</td>
<td>الترجيحة لحاد الوالدين المعيل</td>
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<tr>
<td>5</td>
<td>مرتجع لحاد الوالدين المعيل</td>
</tr>
<tr>
<td>6</td>
<td>المردد النبي لحاد الوالدين المعيل</td>
</tr>
</tbody>
</table>

The word مستعج (musta'ad) in (1) and (3) is not an appropriate equivalent for the reasons already given.

The word حسم (hasm) in (2) means: "deduction".

The word ترجيحة (tarji'a) in (4) does not conform to the derivational pattern nor could be found in linguistic sources and references.

The word مرتجع (murtaja') in (5) signifies: "a sum of money returned to sender originally sent by him/her".

The words (al-marđūd an-nisbi) in (6), which mean: "a proportional amount of what you paid was returned", are the correct equivalents of the concept.
Spouse Rebate

1. معتقد الزوج/الزوجة
2. ترجيح الزوج/الزوجة
3. مرتجع للزوج/الزوجة
4. المرشود النسبي للزوج/الزوجة

The equivalent of "spouse" has two words to denote both the husband and wife separated by a stroke. The word "زوج ( zawaj) meaning: "husband" on its own in Arabic does not include both male (husband) and female (wife) as is the case for "spouse" in English. However, current usage calls for a distinction between both of them.

The equivalent of "spouse" is used in (1) and (2) but although the equivalent of "rebate" as معتقد (musta'dd) in (1) does not conform to the derivational pattern, it is not, however, an appropriate equivalent.

The word ترجيح (tarjī'a) does not exist in linguistic sources and references and does not conform to the derivational pattern.

The word مرتجع (murtaja') in (3) conforms to the derivational pattern. However, the equivalent in (3) means: "the return of the husband/wife". This translation does not refer to any rebate but rather the return to sender of husband/wife who were not accepted.

The words (al-mardūd an-nisbi) in (4) denotes: "a proportional amount of what you paid was returned"

Therefore, the equivalent in (4) is a better description.

Zone Rebate

1. مستعد للأعمال في المناطق النائية
2. حسم المناطق النائية
3. الترجيح للأعمال في المناطق النائية
4. مررجع للأعمال في المناطق النائية
5. زودة الرواتب للأعمال في المناطق النائية
The word 

musta'ād

used in (1) does not exist in Arabic dictionaries. Not only does the Arabic equivalent of "deduction" appear in (2), but the translation gives the meaning of "a deduction for remote areas".

The word 
tarjī'a

is inappropriate for the reasons already given before.

The word 
murtaja'

in (4) clearly states that it is "a sum of what you paid returned to you for working in remote areas".

Here, the English term "Zone Rebate" is wrongly named. It should be called "Zone Surplus" because it is an addition given and not a sum of money returned.

The word 
zawādat ar-rawātīb

in (5) denotes: "an increment, an addition to wages" which best describes the payment made for working in remote areas.

3.5.4 Tax

Fringe Benefits Tax

(1) ضريبة المنافع الإضافية

(2) ضريبة المنافع المضافة للدخل

(3) ضريبة الامتيازات العينية

(4) ضريبة المكاسب الإضافية

The word (al-manafi') in (1) and (2) denotes: "benefit, advantage".

The use of the word 

al-imtiyāzāt

in (3) signifies "privileges" which is not the intended meaning.

The translation in (2) mentions the words 

al-mudāfa l-il-ujūr

meaning: "added to the wages" which is not mentioned in the English version.

The word 

makāsib

in (4) denotes: "gains, profits". Therefore, the meaning given in (4) properly conveys the message.

Pay-roll Tax

(1) ضريبة الرواتب

(2) darībat ar-rawātīb

The equivalent of Pay-roll Tax as 

darībat ar-rawātīb

distinguishes it from 

darībat ad-dakhil

meaning "income tax". The difference being that
Pay-roll Tax is imposed by the States as a percentage of the employers' wage bills whilst Income Tax is imposed by the Commonwealth on wages earned by employees (called group tax) and on profits made by companies (known as company tax and income tax).

**Prescribed Payments System**

1. نظام الدفعتات المعينة
2. نظام الدفعتات المقررة

The word معينة (mu'ayyana) used in (1) implies "something established and is not subject to change".

The word مقررة (muqarrara) used in (2) signifies "established, fixed, determined, decided stipulated", in accordance with the law and is subject to change.

E.g. Accomplished Fact (haqiqat muqarrara) حقيقة مقررة
Direct Taxes (ammal muqarrara) أموال مقررة

The equivalent given in (2) is a better description and clearly translates the term.

**Provisional Tax**

1. ضريبة احتیاطية
2. ضريبة مؤقتة
3. ضريبة مخصصة
4. ضريبة مسبقة

The word احتیاطية (ihtiya'iyah) used in (1) signifies "precautionary" which is more appropriate to explain what type of tax it is.

The word مؤقتة (mu'aqqa) used in (2) means "temporary".

The word مخصصة (mukhasasa) used in (3) signifies "(financially) allocated".

The word مسبقة (musabbaqa) used in (4) means: "in advance".

The equivalent given in (1) conveys the intended meaning, the concept being a "precautionary tax paid in advance for projected income".
Withholding Tax

(1) ضريبة اقتطاعية

(2) ضريبة مستخلصة

(3) ضريبة محتمسة

(4) الضريبة المقتصفة

(5) ضريبة استباقالية

The word مستخلصة (mustakhlaṣa) in (2) means "extract", "excerpt" which is unsuitable to describe tax.

The word محتمسة (muḥtasaba) in (3) signifies "that for which one can expect reward in the hereafter (e.g. suffering, loss, etc.)" (Hans Wehr 1980, p.176)

The word اقتطاعية (iqṭiṣāʿiyya) in (1) means cut, deduction (e.g., from salary) which is not refundable.

The word استباقالية (istibqāʿiyya) in (5) denotes "retained" which implies that "tax is held and will be returned to the taxpayer upon his return".

Therefore, the equivalents (iqṭiṣāʿiyya) in (1) and (al-muqtaṭaʿa) in (4) are better descriptions of the concept of withholding tax.
3.6 Syntactic Analysis of Translation Equivalents

This section deals with the evaluation of translations of various terms selected in the thesis. The translations have been evaluated and trialled by independent translators to assess the equivalents and compare their comments with my own conclusion. The various equivalents are listed with an explanation of their meanings. Which equivalent should be used and why?

Pharmaceutical Allowance

Although the word "Pharmaceutical" is used as an adjective to describe "allowance", the Arabic equivalent consists of one word meaning: "medicines" to describe what the allowance is for. However, while trying to re-encapsulate the concept in the target language, we do not have to adhere to the form of the source language.

Carer's Pension

Each word has two equivalents in Arabic. The word "carer" is described in two words meaning: "the one who provides care", and the word "pension" is also described in one word in Arabic meaning: "A payment to one who is retired or disabled".

Sole Parent Pension

"Pension" is described in one word equivalent in Arabic. "Sole Parent" is described in three words meaning: "to one of the supporting parents".
Spouse Rebate

The word "spouse" is given a choice of two equivalents with a stroke between them. The first referring to the husband and the second to the wife. Although in English a "spouse" could be either the husband or the wife, it is not so in Arabic because of the gender. Therefore, the inclusion of both words in Arabic is necessary to indicate that the rebate could be for either the husband or the wife.

The word "Rebate" is described in two words meaning: "proportional amount returned".

Zone Rebate

"Rebate" has two words equivalent signifying: "an increment, an addition to wages", but "Zone" is described in four words meaning: "for working in remote areas". Therefore, the full translation would clearly indicate that the rebate is paid for working in remote areas. Otherwise, a translation of the word "Zone" without explanation would render the translation meaningless and incomplete.

Foreign Tax Credits

The words "Foreign" and "Tax" are each translated into Arabic with one equivalent for each. But, the word "Credits" is described in two words to explain the type of credits credited to the account.

Overseas Income

"Income" has one equivalent, but "Overseas" is translated in three words meaning: "from outside Australia" instead of "foreign". Therefore, the full translation reads: "Income from outside Australia".
Tax Rulings

"Rulings" has one word equivalent, but two words are used for "Tax" meaning: "Tax Office". This is done to indicate that Rulings come from the Taxation Office. Furthermore, the plural equivalent of "tax" has been used to indicate that the Taxation Office deals with more than one type of taxes such as Group tax, Company Tax, Sales Tax, Fringe Benefits Tax (FBT), Prescribed Payments System (PPS), Provisional Tax and Withholding Tax. The Arabic equivalent denotes "taxes" rather than "tax." Payroll Tax is excluded because it is imposed by the State and payable at the Office of State Revenue.

Medicare Levy

"Levy" has one word equivalent, but three words are used to describe "Medicare", that is, a "Health Fund" followed by the word "Medicare" in brackets to explain what the fund is called. Just the word "Medicare", on its own, would not mean anything to someone unfamiliar with the different Health Funds in Australia. I have used the word جباية (jebaya) meaning: "tax, duty, impost" as an equivalent for "Levy" rather than ضريبة (darība) which means "tax". The equivalent جباية (jebaya) would distinguish "Levy" from any other type of taxes.

Negative Gearing

The term is expressed in three words in Arabic denoting: "proportionment of the profits and losses" to describe the concept of negative gearing.

Training Levy

"Levy" has one word equivalent, but two words are used to describe the type of "Training". Although one word could have been used for "Training", it was necessary to clearly translate the type of such training as being "occupational training", as distinct from other type of training such as military training, medical training, health training
and the like. Since training is work-related, I used the adjective "occupational" to define it explicitly. I have also used the word جباية (jebāya) denoting: "tax, duty, impost" as an equivalent for "Levy" rather than ضريبة (darība) which means "tax". This was done to distinguish "Levy" from any other type of taxes.

Summary

The evaluation of translations has been done and the comments completed in relation to the various equivalents. An explanation has also been given to the different translation, the appropriateness of equivalence and why? The most suitable equivalents have been selected and discussed in this section. Therefore, the selection of an equivalent for each term is based on the reasons argued and comments made with respect to their suitability.

The equivalent term does not necessarily have to consist of the same number of units as its English counterpart, although desirable. Congruency of term units is not as important as congruency of the concepts they purport, so long as the units are manageable.
3.7 A New Approach

This section introduces the new approach adopted in the Model of accounting terms and how to adopt it in order to overcome the existing difficulties and inconsistencies in lexicography and translation of terms. The purpose of this section is to eliminate linguistic problems and complexities caused by the lack of standardisation and the present lexicographical method of listing accounting terms.

The new approach is to take into consideration the following steps:-

(a) Class of Terms
(b) Concept Numbering System
(c) A Bilingual definition of Terms
(d) Subject Category
(e) Alphabetical Category

(a) Class of Terms

The class of terms ought to be identified by digits indicating the type of such terms.

For example,

1.160 Short Term Investment (Assets 1....)
2.480 Training Levy (Deductions 2....)
3.030 Commission Received (Income 3....)
4.070 Trade Creditors (Liabilities 4....)
5.150 Cash Flow Statement (Others 5....)

The above-stated terms are identified by digits denoting their nature followed by a number allotted to that particular term. For example, "Short Term Investment" is an asset and, as such, it is identified by the digit (1....). "Commission Received" is
preceded by number (3....) denoting Income, and "Trade Creditors" by number (4....) referring to Liabilities. Therefore, the Chart of Terms referred to in 3.2.2 is applied to each entry to determine the nature of terms before coding them.

(b) The Concept Numbering System
The first digit of each term is followed by three digits given to each term for cross-reference. Such numbers are taken from the Chart of Terms which lists the entries in alphabetical order and numerical sequence.

(c) A Bilingual Definition of Terms
Each term listed is defined in both English and Arabic (if Arabic is the target language). The concept is to define terms in English and another language chosen for a bilingual dictionary of accounting terms. Bilingual definitions enable users of both languages to understand the meaning and nature of terms.

(d) Subject Category
The entries are listed under their respective headings. For example,

Under **Allowance**
- 2.040 Accommodation Allowance
- 2.210 Sickness Allowance

Under **Pension**
- 3.120 Overseas Pension
- 3.124 War Pension

Under **Rebates**
- 3.151 Pensioner Rebate
- 3.153 Spouse Rebate
Under **Tax**

2.730 Company Tax
2.810 Land Tax

Under **Others**

5.031 Audit Certificate
5.160 Consolidated Balance Sheet

The above entries indicate how they must be listed under their various headings identified by the first digit to identify the nature of terms.

(e) **Alphabetical Category**

The entries are listed in alphabetical order in accordance with the letter that the term begins with. For example,

Under the letter "A"

Absolute Value
Actual Cost

Under the letter "B"

Black Market
Bridging Loan

Under the letter "M"

Market Value
Monetary Unit
Conclusion

The new approach was introduced showing how to overcome linguistic problems created by non-standardisation and the present method of listing terms.

The benefit of this method is its simplicity. The system is easy to follow, adopt and implement in lexicography. It enables the user to find the entries by providing quick and easy access under both subject and alphabetical categories where terms are identified and numbered.
3.8 Best Features for an Accounting Dictionary

In the course of this research, I have evaluated two English-Arabic dictionaries of general purpose: Al-Mawrid and Al-Manar, and two English-Arabic accounting dictionaries: Abdeen and Abu-Ghazaleh (Refer to Appendix 4 for evaluation details). The research was conducted with a view to selecting the best features for an accounting dictionary in the model, such features can be summarised alphabetically as follows:-

Alphabetical Category
Terms ought to be listed in strict alphabetical order under this category with their respective numbers consisting of one digit to denoting its nature, and three digits - separated from the first by a dot - given as the serial number of the term. This category is shere listing of terms with their numbers and a reference at the bottom of the page stating that these terms can also be found under Subject Category (SC).

Australian Terms
The improved model must include accounting terms which are unique to Australia with a reference to taxation. The purpose of inserting Australian terms is to enable Arabic-speakers living in Australia to understand the accounting and taxation structures here, and to introduce such terms to Academics and professionals interested in the Australian system.

Chart of Terms
Since Chart of Accounts is adopted by companies listing the various accounts under certain categories identifiable by the first digit of its number, a Chart of Terms ought to be prepared detailing their nature which would be recognised by the numbers given to these terms.
Definition of Terms
Terms must be defined as a means of introduction as to what they really are or represent. A brief definition is sufficient to give the user an idea about the term.

Class of Terms
The class of terms, that is their identity and type ought to be clarified. This can be done by way of definition and explanation.

Numbering System
Terms must be numbered for two reasons. First, to identify their nature with certain digit numbers. Second, to be able to locate them easily on the Chart of Terms.

Pronunciation
Although most dictionaries use the diacritic system of pronunciation, the alphabet of the International Phonetic Association (IPA) should be used in accounting dictionaries to provide phonetic transcription. Macquarie Dictionary uses the I.P.A. system.

Subject Category
This is a continuation of the Alphabetical Category with the added benefit of listing terms under their subject category. For example, Family Allowance under "Allowance", and Fringe Benefits Tax under "Tax". A reference at the bottom of the page indicates that these terms can also be found under Alphabetical Category (AC).

Type of Accounts
Entries ought to be identified by digits denoting the type of accounts listed in accounting dictionaries.
The purpose of the above-stated features recommended for an accounting dictionary is to improve the existing lexicographical method of listing terms by adopting the implementation of these features.
3.9 Summary of Best Features of Existing Dictionaries

This section discusses the best features of existing dictionaries as far as usability and access of information are concerned. It also shows the sort of information that should be provided and why. The purpose is to suggest features of some assistance to users of both general and accounting dictionaries and benefits that could be provided by such features. The need for further information and details were looked at from the users' viewpoint and what more they would like to see in lexicography especially in the accounting and taxation fields. Therefore, the features of existing dictionaries were examined for three reasons:-

(a) To see what information they provide;
(b) To find out what information they lack;
(c) To recommend additional features and show their benefits and advantages.

A summary of the best features for existing dictionaries emanates from two sources:-

a) General dictionaries
b) Accounting dictionaries

3.9.1 General Dictionaries

The best features under this category are listed alphabetically as follows:-

Alphabetization

Entries ought to be listed in strict alphabetical order.
Appendices

A dictionary must show, under Appendices, various features such as:-

a) Common Abbreviations
b) Weights and Measures, Metric System, Coinage,
   Roman Numerals, Signs and Symbols.
c) Common Suffixes
d) Irregular Verbs
e) Customary Abbreviations

Grammatical Information

Grammatical information is a necessary feature of a good dictionary setting up parts of speech of entries, and presenting the devices of the derivation such as compounding, suffixation, zero change and reduplication.

Illustrative Examples

Illustrative examples clarify, more explicitly, the meaning and usage of the terms.

Meaning Discrimination

Meaning discrimination provided in the dictionary help the user distinguish the various connotations of the entries. Meaning discrimination is considered by some as "the crucial problem of bilingual lexicographical methodology." (Iannucci 1957, p.272)

New Equivalents

Coinage of new equivalents is a contribution to lexicography and enriches terminology.

No Typographical Errors

There should be no typographical errors in a dictionary.
Pictorial Illustrations

Pictorial illustrations employed in the dictionary must express the meaning more explicitly than the verbal equivalent.

Size of Dictionary

The number of entries should be adequate to the purpose. An accounting dictionary could be smaller in number of entries but, with the definition of terms, it would amount to a fairly good size in the end.

Type of Dictionary

It is important to show the type of a dictionary and its purpose and whether it is intended for production or is it meant as a tool for comprehension. That depends, in bilingual dictionaries, upon which language is considered to be the source language.

Diacritical and Inflectional Marks

This is necessary in Arabic to clarify some expressions and entries, and so diacritical and inflectional marks become an added bonus and a good feature in bilingual lexicography because they reduce or eliminate ambiguity. For example,

the new school library مكتبة المدرسة الجديدة

(a) (moktabatul madrasatil jadidatu) denoting = the new library of the school
(b) (moktabatul madrasatil jadidati) denoting = the library of the new school

With inflectional marks, this term can be construed in two ways: (a) the new library of the school; and (b) the library of the new school. This problem also exists in English to some extent.

3.9.2 Accounting Dictionaries

Some of the best features for existing accounting dictionaries vary from those required for ordinary dictionaries. Such features, under this category, are also listed in alphabetical order as follows:-
Alphabetization

Terms ought to be listed in strict alphabetical order as they appear under Alphabetical Category and Subject Category.

Appendices

Under Appendices the following features ought to be listed:-

a) **Financial Ratios**

b) **Currencies of the Arab World**

c) **Metric Conversion Tables**

   i) Linear Measures
   ii) Square Measures
   iii) Weight Measures
   iv) Capacity Measurers
   v) Cubic Measurers

d) **Illustrations**

   1) Chart of Accounts: Balance Sheet
   2) Chart of Accounts: Income Statement
   3) Balance Sheet
   4) Income Statement
   5) Cash Budget
   6) General Journal
   7) Sales Journal
   8) Purchases Journal
   9) Cash Receipts Journal
   10) Cash Disbursements Journal
   11) T - Account
   12) Running Balance Form of Ledger Account
   13) Trial Balance
   14) Worksheet for the Year

54
Arabic-English Glossary
In the case of an English-Arabic dictionary, there should be an Arabic-English Glossary in strict alphabetical order with equivalents.

Definition of Terms
Terms must be defined with a full explanation as to what they denote and listed with their corresponding equivalents.

English-Arabic Glossary
In the case of an Arabic-English dictionary, there should be an English-Arabic Glossary in strict alphabetical order with equivalents.

Numbering System
Accounting terms must be numbered and cross-referenced for quick and easy access.

Pronunciation
There should be a method of pronunciation and spelling by adopting the characters of the alphabet of the International Phonetic Association (I.P.A.) to show pronunciation by way of phonetic transcription.

Summary
The examination of features provided in existing dictionaries has been concluded and additional ones recommended as planned to do in the beginning. As a result of this investigation, an overview of four dictionaries has been prepared; two ordinary and two accounting dictionaries. A superficial comparison of the best features of each has been made and the features of the improved model listed to show an overall picture and to demonstrate, at a glance, the following points:-
(a) The features of each general dictionary;
(b) The features of each accounting dictionary;
(c) The best features of the two general dictionaries;
(d) the best features of the four accounting dictionaries;
(e) The features of the improved Model.
CHAPTER FOUR

4.1 Method of Organising Entries

4.1.1 Concept Term Number

The Concept Term Number (CTN) used in the proposed model has been devised to refer to a system of term classification. This kind of classification system has its origins in the Chart of Accounts used in the accounting profession. This system has been further developed and modified in this thesis to accommodate terminology classification. By grouping terms that belong to the same concept family, this system shows in accessible code the relationship between concepts within the same family. This facilitates the comprehension and production processes. Comprehension is facilitated by showing the overall picture of the concepts. Production is facilitated by enabling consistent usage of terms belonging to the same concepts family. Other methods of listing entries variably ignore these two requirements of comprehension and production. For example, the thesaurus system does not readily show the relationship between associated concepts. It rather lists keywords with sub-entries that have no conceptual association with each other.

In this section, the method of organising entries is introduced by using a Concept Term Number (CTN) for listing terms. The purpose is to identify the terms by the first digit given to each. Identification of entries is a brief definition of their type whereby the first digit of the number characterises the type of the entry term. Such a method helps some users, who may not be accountants, identify the terms and understand their type at a glance. Other than by definition, a term could be considered to be suitably identified by indication of the first digit. The availability of computer processing and storage make such identification feasible, easy and useful. It eliminates the constraints
of manually sequencing and ordering the entries and helps build up the relational structures of terminological data. The benefit of identification is to show the different areas of application and usage of the term.

When preparing a Chart of Accounts, a concept numbering system is adopted whereby the type of each account is identified by the first digit of its number as illustrated in the following Chart of Accounts:-

0---- Non-Current Assets
1---- Investments
2---- Current Assets
3---- Intangible Assets
4---- Shareholders Funds/Owners' Equity
5---- Non-Current Liabilities
6---- Current Liabilities
7---- Trading
8---- Manufacturing
9---- Administration

Therefore, any account that starts with 0---- is identified as Non-Current Asset, or an account that begins with number 3---- is Intangible Asset, number 7---- is trading and so on. The following example shows the various units of an entry in the proposed model:-

4. 042 Provision for Doubtful Debts

|     |     |
CTN  Serial Number  Term

Since the thesis is concerned with "the problem of taxonomy and conceptual equivalents in terminology", the same concept numbering system has been adopted
whereby the first digit of the account number indicates the nature of each term, whereas the subsequent numbers are merely those allotted to such terms. However, the Chart has been condensed by way of illustration to give a global picture of the model while maintaining the three highly prized lexicographical virtues namely: clarity, simplicity and brevity. The Chart would be as follows:-

1. One Asset Account incorporating Current, Non-Current and Intangible Assets;
2. One Liability Account incorporating both Current and Non-Current Liabilities;
3. One Expenditure Account encompassing Trading, Manufacturing and Administration Expenses and Deductions;
4. One Income / Revenue Account to encompass receipts and income;
5. A new account called "Others" to accommodate all other terms which are not covered by (1), (2), (3) and (4) due to their nature.

The adopted method would then appear as follows:-

1---- Assets (Current and Non-Current)
2---- Deductions/Expenditure
3---- Income/Revenue
4---- Liabilities (Current and Non-Current)
5---- Others

Set out below are some examples as a result of adopting the above-stated method:-

1.182 Stock on Hand (1---- Assets)
2.010 Accountancy Fees (2---- Deductions)
3.030 Commission Received (3---- Income)
4.070 Trade Creditors (4---- Liabilities)
5.160 Consolidated Balance Sheet (5---- Others)
On that basis, the Chart of Terms has been prepared to number each term and identify its nature. For example, 1.182 Stock on Hand, the first digit, which is 1, denotes the type of the term (1—Assets) and 182 indicates the serial number given to the term in the Chart of Terms. There are numerous other terms which have not been included in the Chart, but they would come under one of the five listed headings.

The Chart of Terms is aimed at projecting the concept numbering system and its application.

Furthermore, there is a gap of a few numbers each way, that is before and after the number of each term to allow for the insertion of additional terms in alphabetical order. For example, in the following terms:

- 1.120 Petty Cash
- 1.130 Plant & Machinery

There is a gap of nine (9) numbers between Petty Cash and Plant & Machinery to provide for alphabetical insertions of new terms. The gap could vary from 9 to more than 9 numbers where sub-categories are listed in the Chart of Terms to allow for sufficient alphabetical insertion of new terms to avoid the shifting of all the numbers. The size of the gap between each term must be decided at the time of compilation when determining the size of entries.

The following is an abridged version of the model and the full version is in Appendix I:

<table>
<thead>
<tr>
<th>4.1.2.</th>
<th>CHART OF TERMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1----</td>
<td>Assets         (Current and Non-Current)</td>
</tr>
<tr>
<td>2----</td>
<td>Deductions/Expenditure</td>
</tr>
<tr>
<td>3----</td>
<td>Income/Revenue</td>
</tr>
<tr>
<td>4----</td>
<td>Liabilities     (Current and Non-Current)</td>
</tr>
<tr>
<td>5----</td>
<td>Others</td>
</tr>
</tbody>
</table>
### 4.1.3. ASSETS 1——

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000</td>
<td>Cash at Bank</td>
</tr>
<tr>
<td>1.060</td>
<td>Land &amp; Building</td>
</tr>
<tr>
<td>1.080</td>
<td>Motor Vehicles</td>
</tr>
<tr>
<td>1.090</td>
<td>Office Equipment</td>
</tr>
<tr>
<td>1.130</td>
<td>Plant and Machinery</td>
</tr>
<tr>
<td>1.140</td>
<td>Prepayments</td>
</tr>
<tr>
<td>1.120</td>
<td>Sundry Debtors</td>
</tr>
</tbody>
</table>

### 4.1.4. DEDUCTIONS 2——

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.020</td>
<td>Advertising</td>
</tr>
<tr>
<td>2.030</td>
<td>Allowances</td>
</tr>
<tr>
<td>2.110</td>
<td>Family Allowance</td>
</tr>
<tr>
<td>2.140</td>
<td>Job Search Allowance</td>
</tr>
<tr>
<td>2.210</td>
<td>Sickness Allowance</td>
</tr>
<tr>
<td>2.280</td>
<td>Bank Charges</td>
</tr>
<tr>
<td>2.300</td>
<td>Commissions Paid</td>
</tr>
<tr>
<td>2.320</td>
<td>Depreciation</td>
</tr>
<tr>
<td>2.620</td>
<td>Rent</td>
</tr>
<tr>
<td>2.920</td>
<td>Wages &amp; Salaries</td>
</tr>
</tbody>
</table>

### 4.1.5. INCOME 3——

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.030</td>
<td>Commission Received</td>
</tr>
<tr>
<td>3.110</td>
<td>Pensions</td>
</tr>
<tr>
<td></td>
<td>1  Age Pension</td>
</tr>
<tr>
<td></td>
<td>2  Carer's Pension</td>
</tr>
<tr>
<td></td>
<td>3  Double Orphan Pension</td>
</tr>
</tbody>
</table>
3.140  Rebates
      12  Sole Parent Rebate
      14  Zone Rebate
3.170  Rent Received

4.16  LIABILITIES  4----
4.000  Accrued Expenses
4.040  Provision
      2  Provision for Doubtful Debts
      7  Prov. for Dep - Motor Vehicles
      8  Prov. for Dep - Office Equipment
4.070  Trade Creditors

4.17  OTHERS  5----
5.000  Accounting Equation
5.030  Audit
      1  Audit Certificate
      5  Audit Trail
      8  Dest Audit
      9  Internal Audit
5.450  Loan
      8  Bridging Loan
      11  Interest-Free Loan
5.700  Tax
      1  Tax Agent
      5  Tax Evasion
      6  Tax File Number
      9  Tax Returns
5.830  Zone Pricing
      62
Summary
The concept Term Number (CTN) recommended in this thesis has been explained as a system of term classification. The aim is to reveal its origin and detail the listing of entries according to this proposed system of grouping terms of the same concept family whilst the Thesaurus system ignores the conceptual association of such entries. The identification of terms by the first digit as well as other numbers allotted to these terms represents another feature of this proposed system. The listing of terms under their various classes has been explained, such as assets, deductions, income, liabilities and others. Examples with their respective identifying numbers have been given to support the model in this thesis.
4.2 Structure of Individual Entries

This section shows how entries are structured and terms are listed in accordance with the new model introduced in this thesis. The procedures of listing terms are followed step by step incorporating the best features for an accounting dictionary. The model starts with establishing the nature of the initial entry to the final stage of defining and translating the term.

A structure of the individual entries is a process incorporating useful features for an accounting dictionary already outlined alphabetically in Chapter 3.8 as follows:-

a) Alphabetical Category  
b) Australian Terms  
c) Chart of Terms  
d) Definition of Terms  
e) Class of Terms  
f) Numbering System  
g) Pronunciation  
h) Subject Category  
i) Type of Accounts

Australian Terms

The individual entries were selected so as to deal with Australian terms from the following areas:-

a) Allowances  
b) Miscellaneous  
c) Pensions  
d) Rebates  
e) Tax
The entries were listed under their respective headings. Set out below are a few examples under different titles to show where the terms are listed:

Under **Allowances**

2.110 Family Allowance
2.140 Job Search Allowance

Under **Others**

2.470 Medicare Levy
2.480 Training Levy

Under **Pensions**

3.115 Double Orphan Pension
3.123 Sole Parent Pension

Under **Rebates**

3.152 Sole Parent Rebate
3.155 Zone Rebate

Under **Tax**

5.702 Tax Audit
2.820 Pay-roll Tax
2.840 Provisional Tax
Looking at the above examples, we find that the Allowances are deductions which are listed under number 2 in the Chart of Terms followed by three digits as serial numbers. Pensions and Rebates are income and they are identified by the first digit 3. Pay-roll Tax and Provisional Tax are deductions and, as such, they are preceded by the first digit 2, whilst Tax Audit is identified by number 5 denoting others. All entries would come under one of five numbers in the Chart of Terms.
4.3 Other Features of the Model

4.3.1 A Method of Listing Terms

This section details the listing of terms as proposed in the thesis by applying the features recommended in the Model. Examples of various terms are given to indicate in symmetry and order how terms ought to be listed to comply with the proposed method discussed in this thesis. The following Chart of Terms lists their type:-

1. Assets (Current and Non-Current)
2. Deductions/Expenditure
3. Income/Revenue
4. Liabilities (Current and Non-Current)
5. Others

Having identified the terms with a single digit and given them serial numbers consisting of three digits, two categories were then designed for the individual entries namely,

a) Subject Category
b) Alphabetical Category

a) Subject Category
Where terms are listed under one heading which denotes their types, for example, under "Allowance" all the allowances are listed alphabetically under that heading as set out below:-

**ALLOWANCES**

2.040 - Accommodation Allowance
2.070 - Child Disability Allowance
2.110 - Family Allowance
2.210 - Sickness Allowance
Although all the allowances are listed under the heading of "Allowance", all the other allowances can also be found listed alphabetically under their respective order. For example, Accommodation Allowance under "A", Job Search Allowance under "J", Mobility Allowance under "M", Widowed Person Allowance under "W", etc. This is a method where terms could be found either alphabetically if you are looking for a specific term, or under the term "Allowance" to find what other allowances are listed.

The integral part of the new method is not only to list the terms alphabetically under their respective headings, but also to begin such terms with the same headings if the terms begin with the same word as the heading, for example:

**LOAN**

5.451 Loan Account
5.453 Loan Certificate
5.458 - Bridging Loan
5.466 - Unsecured Loan

**PENSION**

5.562 Pension Fund
5.563 Pension Plan
3.111 - Age Pension
3.124 - War Pension

**TAX**

5.702 Tax Audit
5.706 Tax File Number
2.720 - Capital Gains Tax
2.830 - Prescribed Payments System (PPS)
2.840 - Provisional Tax
2.850 - Sales Tax

The above example shows how the terms beginning with the word "tax", which is the same as the heading "TAX", are listed under tax alphabetically and then followed by other terms either ending with the word "tax", such as company tax and sales tax or a tax-related term, such as prescribed payments system (PPS) but preceded with a dash.

Tax-related Terms
Tax-related terms which neither begin nor end with the same heading which is "tax", are listed alphabetically after the dash because they are taxation terms and ought to be listed under "TAX". Such terms are:-

- Double-tax Agreement
- Foreign Tax Credits
- Prescribed Payments System (PPS)

Advantages of this method
The advantages of this method are that the user of the dictionary would find all the terms under a specific heading with a cross reference enabling them to find them also listed in alphabetical order under different letters. For example,

Fringe Benefits Tax
This term is listed under the heading "TAX", with a cross reference which means that it can be found under the letter "F". Furthermore, all the terms beginning with the letter "F" have a cross reference indicating that they can be found under the heading "TAX".
Alphabetical Category

Where terms are listed in alphabetical order in accordance with the letter that the term begins with. For example,

Under the letter A
2.040 Accommodation Allowance
3.111 Age Pension

Under the letter B
5.458 Bridging Loan

Under the letter C
2.070 Child Disability Allowance

Under the letter D
3.114 Disability Support Pension

Under the letter F
2.110 Family Allowance
5.190 Fixed Cost

Under the letter L
5.451 Loan Account
5.453 Loan Certificate

Under the letter P
5.562 Pension Fund
5.563 Pension Plan
Under the letter S
2.210 Sickness Allowance

Under the letter U
5.466 Unsecured Loan

Under the letter W
3.124 War Pension

(The above terms are listed under Subject Category)

The page of the above terms shows a cross reference indicating where these terms can be found separately listed together.

The simplicity of this method in lexicography leads the user to its introduction. By applying the normal dictionary system, that is looking up a lexeme alphabetically, the user would automatically discover the new method adopted in listing the accounting terminology. The main aim of this method is to introduce a simple system in lexicography away from the traditional course that has been in practice for a long time. The change is not merely for change sake but rather for simplicity sake by making the user's job easier.

Most dictionaries show the method of usage, where to find certain entries and how to look them up. Does every user read the instructions? If not, why not? If yes, how often? These are some of the issues that make a change necessary.

Class of Terms
The last step is to define such terms in English and show on the opposite side of the page the equivalent terms in Arabic followed by the full Arabic translation of the English definition. The entry would then appear as follows:-
**Definition of Terms**

5.707 - TAX PACK

Tax Pack contains four return forms - one for the final return to be lodged and other for keeping copy for checking, or an audit. The extra allow for a married couple to use TAX PACK, and keep return copies.

**Chart of Terms**

A Chart of Terms ought to be prepared detailing the nature of terms by the digits given to such headings as follows:-

1---- Assets (Current and Non-Current)
2---- Deductions/Expenditure
3---- Income/Revenue
4---- Liabilities (Current and Non-Current)
5---- Others

**Numbering System**

The term is recognised by the numbers given to them in accordance with the Chart of Terms. The term is allotted two sets of numbers: 1 digit to denote its type (1----Assets, and 4----Liabilities) and 3 digit numbers being the serial number of the term for easy location as shown in the following examples:-
2.470 Medicare Levy
3.152 Sole Parent Rebate
5.709 Tax Returns

2.470 (2 denotes deductions and 470 is the serial number given to Medicare Levy)
3.152 (3 denotes income and 152 is the serial number given to Sole Parent Rebate)
5.709 (5 denotes others and 709 is the serial number given to Tax Returns).

**Type of Accounts**
Entries ought to be identified by numbers denoting the type of such entries. For example,

1.200 Sundry Debtors (Assets)
3.030 Commissions Received (Income)
4.070 Trade Creditors (Liabilities)

**Pronunciation**
Most dictionaries use the diacritic system of pronunciation, but the Model in the thesis recommends the Alphabet of the International Phonetic Association (IPA) to indicate pronunciation by means of phonetic transcription.

**Summary**
This concludes the structure of the individual entries in accordance with the new model recommended in this thesis. The proposed lexicographical method has been applied to show how terms should be prepared, compiled and listed. The relevant features have been adhered to in the preparation of accounting terms to present a full picture of the procedures to be followed.
4.4 Example of an Entry

This section shows examples of how to list briefly accounting terms with explanation of the numbers allotted to each.

"Widowed Person Allowance" has been selected as an example of how an entry would be listed under the new model.

"Widowed Person Allowance", being a deduction, is listed in the Chart of Terms under "Deductions" which begin with the digit 2--- denoting deductions.

2.030 Allowances
2.240 Widowed Person Allowance

Each term is listed under both "Subject Category" and "Alphabetical Category". Therefore, "Widowed Person Allowance" appears under "Subject Category" under the main subject heading, which is "Allowance", as follows:-

Under "Subject Category"

A

Allowance

2.240 - Widowed Person Allowance

Under "Alphabetical Category" the term is listed in strict alphabetical order under "W".
Under "Alphabetical Category"

W

2.240  Widowed Person Allowance

The entry is then listed and defined in both English on the left-hand side of the page and Arabic on the opposite right-hand side of the same page, as follows:

2.240  WIDOWED PERSON ALLOWANCE

Widowed Person Allowance is a short term payment for men and women with no dependent children whose spouse or de facto spouse has died recently.

(Deartment of Social Security 1992, PR308G 9204)
CHAPTER FIVE

5. A Fragment of an Accounting Dictionary

5.1 Sample Entries Dealing with Allowances

This chapter deals with some of the allowances which are common to Australia and normally applied to taxation. They are listed in English on one side, and in Arabic on the other. The term is allocated its own number denoting the type of such a term. The purpose of such a presentation is to introduce the improved format in lexicography and to show how accounting or taxation terms should be listed. The new method of arranging the terms is made easy for the user. Furthermore, the beneficiaries of the listing which details full explanation of the terms, are going to find the definitions of great help in their research, studies, professions, translations and when seeking such information. Accountants with overseas qualifications seeking recognition of their qualifications will find the definitions of terms of great help in their introduction to the Australian taxation structure and accounting system. Academics from foreign universities who wish to know more about the Australian taxation system and the accounting profession in Australia as well as the Trade Department Personnel will benefit from such presentation.

This chapter is an integral part of the thesis which, with the other chapters, highlights different aspects of the Australian accounting system with reference to taxation.
ALLOWANCES

5.1.1 - Child Disability Allowance

2.070

Child Disability Allowance helps you to care for a disabled child at home. It is free of income and asset tests and is not taxed.

(Department of Social Security 1992, PR410Y.9204)

5.1.2 - Job Search Allowance

2.140

Job Search Allowance is one of the payments under the Newstart program for unemployed people.

(Department of Social Security 1992, PR302G.9204)

5.1.3 - Mobility Allowance

2.160

For disabled workers or trainees using public transport can be a real problem and having to use taxis or a private vehicle can mean extra expense. Mobility Allowance helps meet the extra cost of travel.

(Department of Social Security 1992, PR219Y.9204)
5.2 Sample Entries Dealing with Miscellaneous Terms

This chapter deals with the following terms:

a) Higher Education Contribution Scheme (HECS)
b) Medicare Levy
c) Training Levy
d) Negative Gearing

The above-mentioned terms are listed with their Arabic translations and explanations to show the way of selecting proper equivalents. An illustration is given to distinguish between the various types of levies. For example, in the case of "Training Levy", one must differentiate between "occupational training", "military training" and the like.

The method of evaluating translations is made clear in this chapter and helps one understand the procedures and rules in selecting the correct equivalents.

5.2.1 - Higher Education Contribution Scheme 5.340

This concerns study in courses undertaken in a higher education institution; it applies to study from the start of calendar year 1989. Appropriate up-front and discounted payments avoid the contribution. Voluntary payments can be made.

(1993 Tax Summary, p.136)
5.2.2 - Medicare Levy  2.470

The Medicare Levy is charged at a flat rate of 1.25% (no ceiling) on a resident taxpayer's taxable income - but with none payable below income levels that take into account whether married, and the number of children.

(1993 Tax Summary, p.137)

5.2.3 - Training Levy  2.480

The new Training Guarantee Charge started on 1st July 1990 and applies to all resident employers whose annual payroll exceeds the threshold.

(1993 Tax Summary, p.61)

5.2.4 - Negative Gearing  5.530

Negative Gearing of investments is a name given when funds borrowed to finance the acquisition of an income-generating investment is sufficiently large that the investment produces a tax loss. This is then used to reduce tax payable on other assessable income.

(1993 Tax Summary, p.215)
5.3 Sample Entries Dealing with Pensions

This chapter lists some of the Pensions which are unique to Australia together with their Arabic translations. They are listed in accordance with the new method of lexicography introduced in this thesis. These terms are used as examples to illustrate how the new system in lexicography can be implemented. They also introduce the user, whoever that may be, to a new world of accounting and taxation structure in Australia and its various implications.

5.3.1 Disability Support Pension 3.114

If you cannot work full-time or support yourself because of a serious, long-term health problem or disability, you can claim Disability Support Pension.

Disability Support Pensions are not subject to income tax.

(Department of Social Security 1992, PR227Y.9204)
5.3.2 - Double-Orphan Pension

3.115

This is an extra payment to help people who are bringing up orphans.

A double orphan is a child under 16, or a student aged 16 to 24, and meets certain categories.

(Department of Social Security 1992, PR 411R.9204)

5.3.3 - Sole Parent Pension

3.123

To get a Sole Parent Pension, you must be:-
- single, or not living with your partner;
- caring for at least one child who is under 16, or for a dependent student aged 16-24 for whom you get Child Disability Allowance.

(Department of Social Security 1991, PR 407R)
5.4 Sample Entries Dealing with Rebates

This chapter, like the previous chapters on "Allowances" and "Pensions", lists some terms which are unique to Australia and are non-existent in the Arab World. They are set out in line with the new method adopted for the terms in this thesis. The terms are numbered and show their Arabic translations in the new format introduced by the writer of this thesis.

5.4.1 Medical Expenses Rebate

Once there were rebates on a range of unavoidable family expenses - taken into account in measuring the family's ability to pay tax. Now, all that remains is a rebate based on Medical expenses, and only on the surplus over $1,000 after deducting reimbursements received or due from private health funds.

(1993 Tax Summary, p.145)
5.4.2 - Sole Parent Rebate 3.152

A Sole Parent Rebate is paid to unmarried, widowed, divorced or separated persons who have sole responsibility for looking after a child under 16 or a student under 25.

(1994 Tax Summary, p.145)

5.4.3 - Zone Rebate 3.155

You can claim a zone rebate if you are classed as a resident of a specified remote area of Australia.

These areas qualify for the rebate because they are particularly isolated and suffer from extremes of temperature. The cost of living is usually higher in these areas.

(Australian Taxation Office 1989, NAT 1447.2.89, p.3)
5.5 Sample Entries Dealing with Tax

The terms in this chapter are not only unique to Australia but also unique in their nature. They are listed, as recommended in early chapters, starting with the word "Tax" followed by the name of the term such as "Tax Audit" and "Tax File Number". Then, all the other terms or tax-related terms are listed after a dash (-) substituting the heading "Tax".

Each of the terms is shown with its Arabic translation in accordance with the new method introduced in this thesis. The definitions and their translations are a good introduction to the accounting and taxation systems in Australia.

5.5.1 Tax File Number  5.706

A Tax File Number is a unique number issued by the Taxation Office for each taxpayer.

You may choose to quote your organisation's Tax File Number if it has savings account or investments that earn more than $120 a year in interest to avoid having tax deducted from that interest at 48.4% (the highest marginal tax rate plus Medicare Levy).

(Australian Taxation Office 1992)
5.5.2 - Capital Gains Tax 2.720

For tax-liable assets held for more than twelve months, Gains tax applies to "real gains" after deleting inflation gains derived by a taxpayer from the disposal of certain assets acquired after 19th September 1985 - or on part of some if pre-Gains tax assets were sufficiently improved after that date.

(1993 Tax Summary, p.261)

5.5.3 - Fringe Benefits Tax 2.780

A fringe benefit is a "payment" to an employee, but in a different form to salary or wages.

Benefit includes any right, privilege, service or facility.

(A Guide for Employers 1993, p.3)
Pay-roll tax is a State tax imposed as a percentage of the payrolls of larger employers, collected in accordance with provisions of the Pay-roll Tax Act 1971.

Those liable to pay-roll tax are individual employers or groups of employers whose payrolls throughout Australia exceed the threshold level, which is $9,615 per week ($500,000 per annum) from 1 October 1990.

(Office of State Revenue 1992, p.2)
6 Conclusion

6.1 Summary of Main Points

The evaluation of existing dictionaries and their features and whether they are adequately compiled, prompted the creation of a new model to accommodate the changes required. The introduction of a new model covered the main points intended to fill the gap in the compilation of accounting terms. The inconsistency in existing bilingual dictionaries was discussed by showing examples to reveal the extent of this problem in lexicography. The best features of existing general and accounting dictionaries were taken into consideration when further features were suggested in order to improve the present lexicographical system.

A Chart of Terms was introduced to segregate the nature and type of such terms and a concept numbering system was adopted to identify them. The first digit identifies the term and the subsequent numbers are just numerical identification allotted to these terms. The Chart of Terms was drawn so as to list five categories covering all accounting terms as follows:-

1. Assets (Current and Non-Current)
2. Deductions/Expenditure
3. Income/Revenue
4. Liabilities (Current and Non-Current)
5. Others
A Method of Listing Terms

The terms were listed under two categories:

a) Subject Category

Where terms are listed under the subject title. For example, Accommodation Allowance and Job Search Allowance would be found under "Allowance." Fringe Benefits Tax, Land Tax and Provisional Tax would appear under "Tax." Such a method would provide an ever-ready glossary of various subjects with most possible terms under the subject heading. There is a cross-reference under this category that the terms are listed under "Alphabetical Category."

b) Alphabetical Category

Where terms are listed in strict alphabetical order. This method facilitates the search for a word and quickly reveals whether a particular term is listed or not. There is a cross-reference under this category that the terms are listed under "Subject Category."

A Fragment of an Accounting Dictionary

Under this heading, terms were listed in accordance with the new method recommended for accounting terms. The English terms were listed on the left-hand side of the page together with their identifying numbers, and each term was briefly defined. The full Arabic translation appeared on the right-hand side of the page. This way, one can see the English version on one side and the Arabic equivalent on the opposite side. It was a method of applying the new model and compiling and arranging the entries.

6.2 Objectives Achieved

The introduction of a new model was the result of research carried out on existing dictionaries and terms, the features contained therein and advantages of such features.
The research was expanded so as to include features that should have been included and the disadvantages of such omission. The main objective behind this study was to explore existing lexicographical methods, study the compilation of entries, examine the current preparation and presentation of accounting terms in order to arrive at the final recommendation. The research could be divided into two main groups: present and future. The present covers the methods in existing bilingual dictionaries and accounting terms, and the future recommends new ideas to further improve the present system. I believe that the research has achieved its objectives.

6.3 Recommendations for Future Work

Recommendations for future work could only be based on the research carried out. However, the main recommendation is not to be satisfied with the present achievements and the changes implemented thereto. It is a continuing process along the lines set out by the thesis for the betterment and enhancement of lexicographical presentation. There will always be inconsistency, inappropriate terms, irrelevant equivalents and lack of standardised terms. However, perseverance in research, taking into account new terminology resulting from a rapidly changing technology, would maintain an interest and zeal to achieve better results.
BIBLIOGRAPHY

Dictionaries


BIBLIOGRAPHY

References

This list unites all references to publications other than dictionaries.


APPENDICES

Appendix 1: Chart of Terms

A. Assets
B. Deductions
C. Income
D. Liabilities
E. Others

Appendix 2: Chart of Equivalents

A. Arabic Equivalents
B. English-Arabic Equivalents
C. Arabic-English Equivalents

Appendix 3: Accounting Terms in Bilingual Dictionaries

A. Inconsistency

Appendix 4: Lexicographical Evaluation

A. Framework
B. General Dictionary
C. Al-Mawrid
D. Al-Manar
E. Accounting Dictionaries
F. Abdeen
G. Abu-Ghazaleh
H. Comparison of Features
Appendix 5: Subject Category
Appendix 6: Alphabetical Category
Appendix 7: Word-Building Strategies
   A. Calque
   B. Calque and Obligatory Shift
   C. Explanations
   D. Explanation and Obligatory Shift
Appendix 8: Semantic Fileds
Appendix 9: Componential Analysis
Appendix 10: Explanatory Charts
Appendix 11: Superficial Comparison
### Appendix 1

#### CHART OF TERMS

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assets</td>
<td>(Current and Non-Current)</td>
</tr>
<tr>
<td>2</td>
<td>Deductions/Expenditure</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Income/Revenue</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Liabilities</td>
<td>(Current and Non-Current)</td>
</tr>
<tr>
<td>5</td>
<td>Others</td>
<td></td>
</tr>
</tbody>
</table>
A. ASSETS 1----

1.000  Cash at bank
1.010  Cash on Hand
1.060  Land & Building
1.080  Motor Vehicles
1.090  Office Equipment
1.100  Office Furniture & Fittings
1.110  Office Machines
1.120  Petty Cash
1.130  Plant and Machinery
1.140  Prepayments
1.160  Short Term Investments
1.170  Long Term Investments
1.180  Stock
   1    Stock in Transit
   2    Stock on Hand
   3    Dead Stock
   4    Joint Stock
   5    Obsolete Stock
   6    Stagnant Stock
1.200  Sundry Debtors
B. DEDUCTIONS 2---

2.000 Accommodation
2.010 Accountancy Fees
2.020 Advertising
2.030 Allowances

2.040 Accommodation Allowance
2.070 Child Disability Allowance
2.110 Family Allowance
2.140 Job Search Allowance
2.160 Mobility Allowance
2.210 Sickness Allowance
2.240 Widowed Person Allowance (WPA)
2.250 Young Homeless Allowance (YHA)

2.320 Depreciation
2.400 Interest Paid
2.460 Levy

2.470 Medicare Levy
2.480 Training Levy

2.620 Rent

2.690 Tax

2.720 Capital Gains Tax (CGT)
2.780 Fringe Benefits Tax (FBT)
2.820 Pay-roll Tax (PRT)
2.830 Prescribed Payments System (PPS)
2.840 Provisional Tax
2.850 Sales Tax
2.870 Withholding Tax
2.920 Wages & Salaries
C. INCOME  3----

3.000  Bad Debts Recovery
3.030  Commission Received
3.090  Income
        4  Exempt Income
        5  Gross Income
        6  Net Income
        8  Taxable Income
3.110  Pensions
        1  Age Pension
        3  Carer's Pension
        4  Disability Support Pension
        5  Double Orphan Pension
        13 Sole Parent Pension
        14 War Pension
3.140  Rebates
        7  Medical Expenses Rebate
        8  Medicare Levy Rebate
        12 Sole Parent Rebate
        15 Zone Rebate
3.180  Sales
4.000  Accrued Expenses
4.040  Provision
       3  Provision for Income Tax
       7  Prov. for Dep - Motor Vehicles
       8  Prov. for Depr - Office Equipment
       10 Prov. for Dep - Plant & Machinery
       11 Prov. for Long Service Service
4.070  Trade Creditors
4.080  Unappropriated Profits Account
E. **OTHERS 5**

5.000 Accounting Equation

5.030 Audit
   1 Audit Certificate
   5 Audit Trail
   8 Desk Audit
   9 Internal Audit

5.060 Bank
   6 Bank Overdraft
   8 Bank Reconciliation
   9 Bank Statement
   15 Investment Bank
   16 Merchant Bank
   18 Trading Bank

5.120 Capital
   2 Capital Asset
   3 Capital Market
   4 Capital Stock
   7 Fixed Capital
   8 Issued Capital
   9 Unissued Capital
   10 Working Capital

5.160 Consolidated Balance Sheet

5.220 Deposit
   1 Deposit Account
   2 Deposit Book
   4 Deposit Slip
5  Cash Deposit
6  Fixed Deposit
8  Saving Deposit

5.290 Fund
1  Approved School Building Fund
3  Fixed Interest Fund
7  Superannuation Fund

5.320 Goods
3  Goods in Bonds
4  Goods in Transit
5  Goods on Return
9  Consumption Goods
11 Dangerous Goods
14 Perishable Goods

5.340 Higher Education Contribution Scheme (HECS)

5.360 Income
1  Income Account
2  Income Bond
3  Income Exemption

5.380 Job
2  Job Costing
6  Job Placement
8  Job Specification

5.400 Joint
4  Joint Ownership
7  Joint Tenancy
9  Joint Venture

5.430 Ledger
2  Ledger Control

98
5.450 Loan

1 Loan Account
3 Loan Certificate
5 Loan Rate
8 Bridging Loan
11 Interest-Free Loan
13 Low-Interest Loan
14 Short-Term Loan
16 Unsecured Loan

5.490 Market

3 Market Price
6 Market Research
9 Black Market
11 Common Market
14 Free Market
15 Quiet Market

5.560 Pension

1 Pension Cost
2 Pension Fund
3 Pension Plan

5.600 Quantity

1 Quantity Relative
2 Quantity Theory of Money
3 Imaginary Quantity
5.660 Stock
1 Stock Certificate
3 Stock Market
5 Stock Sheets

5.700 Tax
2 Tax Audit
5 Tax Evasion
6 Tax File Number
9 Tax Returns

5.730 Unit
1 Unit Price
2 Unit Weight
6 Unit of Volume
10 Heat Unit
11 Monetary Unit
14 Service Unit

5.760 Value
1 Value of Exchange
2 Value of Service
3 Value of a Bill of Exchange
5 Actual Value
7 Insured Value
8 Market Value

5.790 Wage
1 Wage Analysis Book
2 Wage Earner
5 Wage Structure
100
8  Daily Wages
9  Minimum Wage
10 Nominal Wage
11 Residual Value
### Appendix 2

#### A. Chart of Arabic Equivalents of English Terms

<table>
<thead>
<tr>
<th>Terms</th>
<th>Abdeen</th>
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B. Chart of Equivalents

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<td>BUFFER</td>
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<td>DEPRECIATION</td>
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<td>REDEMPTION</td>
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<td>Arabic-English</td>
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<td><strong>C. Chart of Equivalents</strong></td>
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<tr>
<td><strong>Arabic</strong></td>
<td><strong>English</strong></td>
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<td>German</td>
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<td>German</td>
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Appendix 3

Accounting Terms in Existing Bilingual Dictionaries

A. Inconsistency

This section lists some terms with their English definitions taken from the following three sources:-

a) The Universal English Dictionary
b) Dictionary of Accounting Terms
c) Terminology for Accountants

The purpose of this exercise is to show the English definitions of each term and how they differ in meaning. Whilst the Arabic equivalents refer to Allowance, Amortization, Bonus, Boot, Fund, Deduction, Depreciation, Premium, Provision, Redemption, Rebate and Reserve as synonyms, the English definitions of these terms clearly demonstrate the discrimination in semantics. Each one of these terms means something different and it is applied accordingly. Yet, the Arabic equivalents used in dictionaries of accounting terms show them as synonyms and thus denoting the same meaning.
<table>
<thead>
<tr>
<th>Term</th>
<th>Universal English Dictionary</th>
<th>Dictionary of Accounting Terms</th>
<th>Terminology for Accountants</th>
</tr>
</thead>
</table>
| Allowance  | 1. The act of allowing; permission;  
2. Something which is allowed; a fixed quantity or ration of anything which is periodically served out, e.g. of food, money etc; periodical payment of money to a person.  
3. Deduction, discount.  
(The Universal English Dictionary, n.d., p.27)                                                                 |                                                                                                                                                                                  | 1. A rebate or reduction in respect of a sale of goods or services, e.g. an allowance to compensate for damage to goods in transit or failure of goods to meet a specified quality.  
2. A deduction from the book value of assets to reduce them to the estimated realizable value.  
3. An amount paid to an employee or agent under an arrangement in respect of expenses. See also expense account  
2.4. (colloq.) A deduction from the book value of assets to indicate that portion of the value thereof that has been charged to expense.  
(Canadian Institute of Chartered Accountant 1976, p.6)                                                     |
<table>
<thead>
<tr>
<th>Term</th>
<th>Universal English Dictionary</th>
<th>Dictionary of Accounting Terms</th>
<th>Terminology for Accountants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization</td>
<td>a) Act of liquidating, paying off a debt;</td>
<td>The process of allocating acquisition cost or other value of assets either to periods as expenses or period costs, or to inventory accounts as product cost. The term is normally used in conjunction with non-physical assets. Contrast depletion, depreciation. (Robb 1983, p.5)</td>
<td>1. The gradual and systematic writing off of a balance in an account over an appropriate period. Depreciation accounting is a form of amortization applied to tangible fixed assets. Depletion accounting is another form of amortization applied to wasting assets. 2. the gradual extinction or provision for extinction of a debt by serial redemption or sinking fund payments. (Canadian Institute of Chartered Accountant 1976, p.7)</td>
</tr>
</tbody>
</table>

1. Act of liquidating, paying off a debt; 2. Sum devoted to this purpose. (the Universal English dictionary n.d.p.32)
<table>
<thead>
<tr>
<th>Term</th>
<th>Universal English Dictionary</th>
<th>Dictionary of Accounting Terms</th>
<th>Terminology for Accountants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonus</td>
<td>1. Gratuity, additional payment over and above what recipient is strictly entitled to.</td>
<td>A payment over and above the normal wage or salary paid to an employee usually for meritorious</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Extra sum added, out of accumulated profits, by Life Insurance Co. to the value of a policy</td>
<td>performance or as a consequence of the entity having had a successful year.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>above the sum originally insured for.</td>
<td>(Robb 1663, p.10)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(The Universal English Dictionary n.d. p.115)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boot</td>
<td>Remedy, compensation, cure.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(The Universal English Dictionary n.d. p.116)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduction</td>
<td>That which is deducted, amount subtracted.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(The Universal English Dictionary n.d. p.284)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Term</td>
<td>Universal English Dictionary</td>
<td>Dictionary of Accounting Terms</td>
<td>Terminology for Accountants</td>
</tr>
<tr>
<td>------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1. The process of depreciating, decline in value. A reduction in value of property through ordinary wear and tear. (The Universal English Dictionary n.d. p.295)</td>
<td>The difference between the cost (or value) of an asset and its residual value allocated over a series of accounting periods. The depreciation expense for a period is usually based on: (i) the likely economic life of the asset, (ii) the pattern of reduction in services during life, and (iii) its likely residual (or slavage) value on disposal at the end of its life. Refer to Statement of Accounting Standards AAS4, &quot;Depreciation of Non-current Assets&quot;. See accumulated depreciation. Compare amortization, depletion. Contrast accretion. (Robb 1983, p.19) (CoCoA) The diminution in the monetary measure of a durable asset due to the effects of wear, tear, and technical obsolescence. (Robb 1983, p.19)</td>
<td>1. The gradual exhaustion of the service capacity of fixed assets which is not restored by maintenance practices. It is the consequence of such factors as use, obsolescence, inadequacy, and decay. 2. The expense in an accounting period arising from the application of depreciation accounting. (Canadian Institute of Chartered Accountants 1976, p.34)</td>
</tr>
<tr>
<td>Term</td>
<td>Universal English Dictionary</td>
<td>Dictionary of Accounting Terms</td>
<td>Terminology for Accountants</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Fund       | Accumulation sum of money, set apart for some particular purpose, the principal and interest of which are available for that alone: a fund for missionary purposes; a scholarship fund; sinking fund. (The Universal English Dictionary n.d. p.463) | The means for financing a part or all of the activities of an entity. See accumulated funds, statement of changes in financial position. (Robb 1983, p.27) | 1. n. A self-balancing accounting set up to show capital or trust monies received for specific purpose(s), the income thereon, expenditures for the purpose(s)designated and the assets held against the capital of the fund. See fund accounting.  
2. Assets (cash, investments, etc.) set aside for specific purposes.  
3. A portion of capital or equity earmarked or designated for specific purposes or for specific interests. Used especially in life insurance accounting, e.g. participating policyholders' fund, shareholders' fund.  
v. To provide funds for a given purpose. (Canadian Institute of Chartered Accountant 1976, p.44) |
<table>
<thead>
<tr>
<th>Universal English Dictionary</th>
<th>Dictionary of Accounting Terms</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premium</td>
<td>1. A recompense, reward, prize. 2. Something paid in addition, as a bonus. 3. A sum paid as a fee by a pupil for being taught a profession or business. 4. The sum paid periodically for a policy of insurance. (The Universal English Dictionary n.d. pp. 993-994)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premium</td>
<td>1. The amount by which the selling price of a security exceeds its par value. (Canadian Institute of Chartered Accountants 1978, p.67) 2. The consideration payable for the purchase of insurance protection or for an annuity contract.</td>
</tr>
</tbody>
</table>

The amount by which the price payable to a company upon issue of stock, shares or debenture exceeds the face, nominal or par value. (Reib 1983, p.44)
<table>
<thead>
<tr>
<th>Term</th>
<th>Universal English Dictionary</th>
<th>Dictionary of Accounting Terms</th>
<th>Terminology for Accountants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision</td>
<td>Something provided, brought together, laid up, available, for future needs; means of livelihood. (The Universal English Dictionary n.d. p.929)</td>
<td>Any amount:                                                 * written off or retained by way of providing for depreciation, renewals, or diminution in value of assets (revaluation provisions), or retained by way of providing for any known liability of which the amount cannot be determined with substantial accuracy (liability provisions). Thus a provision is a balance sheet account, either a contra to an asset account (eg provision for depreciation) or a liability account (eg provision for maintenance). Contrast reserve. (Robb 1963, p.46)</td>
<td>An estimated expense; a charge for a diminution in value of an asset or for an estimated or accrued liability. (Canadian Institute of Chartered Accountants 1976, p.70)</td>
</tr>
<tr>
<td>Rebate</td>
<td>1. A deduction, abatement; a remission of a certain sum off that which is to be paid, a drawback, discount: a rebate for prompt payment. (The Universal English Dictionary n.d. p.971)</td>
<td></td>
<td>A price allowance or price reduction. (Canadian Institute of Chartered Accountants 1976, p.72)</td>
</tr>
<tr>
<td>Term</td>
<td>Universal English Dictionary</td>
<td>Dictionary of Accounting Terms</td>
<td>Terminology for Accountants</td>
</tr>
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<td>-----------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Redemption</td>
<td>Reformation, reclamation; deliverance of mankind from sin and its consequences, by the atonement of Christ. (The Universal English Dictionary n.d.pp.579-980)</td>
<td>The process of paying off a mortgage or other debt or obligation. (Robb 1983, p.48)</td>
<td>The purchase of securities by the issuer at a time and price stipulated in the terms of the securities. (Canadian Institute of Chartered Accountants 1976, p.73)</td>
</tr>
<tr>
<td>Reserve</td>
<td>Cash or liquid assets easily available kept to meet all demands: the reserve of a bank; the gold reserve. (The Universal English Dictionary n.d., p.1004)</td>
<td>An amount of tax-paid profits, or other surpluses separately designated in shareholders' funds as being set aside for a particular or general purpose, or arising from a particular source. The profit or surplus set aside may be prohibited by statute from being distributed as a dividend, or the directors may intend that the amount is not available for distribution at least in the near future. The term also applies to the excess of a provision over that reasonably necessary for the purpose. Sometimes all accumulated profits and surpluses are generally described as reserves. <em>Contrast</em> provision. See capital reserve, reserve fund, revenue reserve. (Robb 1983, p.49)</td>
<td>1. An amount appropriated from retained earnings or other surplus, at the discretion of management or pursuant to the requirements of a statute, the instrument of incorporation or by-laws of a company or a trust indenture, or other agreement, for a specific or general purpose such as future decline in inventory values, general contingencies, future plant extension, and redemption of stocks or bonds. The reserve indicates that an undivided or unidentified portion of the net assets, in a stated amount, is being held or retained for general or specific purposes. 2. Under income tax legislation, the term has several special meanings. (Canadian Institute of Chartered Accountants 1978, p.76)</td>
</tr>
</tbody>
</table>
The English definitions reveal the following points:-

Under (a)

1. Deduction and Discount are shown as synonyms of Allowance.

Under (b)

1. Depletion and Depreciation appear as contrasts to Amortization.
2. Depreciation is compared to Amortization and Depletion, whilst accretion is shown as a contrast to Depreciation.
3. Reserve is shown as a contrast to Provision.
4. Provision is listed as a contrast to Reserve.

Looking at the above result, we discover that Amortization is a contrast to Depreciation and Depletion in (1), whilst Depreciation is compared to Amortization and Depletion in (2). How could the same terms be used as contrasts in (1) and comparisons in (2)? Such definitions are misleading and confusing.

Under (c)

1. Allowance is defined as a Rebate or Reduction.
2. Premium is compared to Discount.
3. Rebate is described as an Allowance or Reduction.
4. Reduction is defined as a Deduction.

The conclusion from the above would then show that Allowance, Deduction, Discount, Premium, Rebate and Reduction are the same, although each term is defined
to give a different meaning. The following example is an indication of how such synonyms could be confusing when we look for their real meanings:

"A rebate is an amount that comes off
the tax you are charged and so directly
reduces your tax. A deduction comes
off your income and so indirectly reduces
your tax."

(Tax Pack 1992, p.94)

A rebate reduces the tax payable whilst a deduction reduces the taxable income.

Although the English definitions of some accounting terms are misleading, the Arabic equivalents given to most of them are even more confusing.

A few terms have been selected to show the difference in both meaning and usage and yet, the Arabic equivalents do not differentiate the one from the other. This is the difficulty experienced by translators and linguists in the absence of standardised terminology. This clearly states the necessity of standardised terms and the need of proper equivalents based on meticulous and articulate analysis of the terms in the source language.

**Arabic Equivalents of Terms**

The Chart of equivalents shows the inconsistency in the translation of Arabic equivalents and how each dictionary of accounting terms lists a different equivalent for the original English entry. A selection of such terms has been listed and, in Appendix 2, the various equivalents given to the same terms have been summarised to highlight the problematical linguistic complexities created by the multiplicity of equivalents to Arabic lexemes.
The Charts of Arabic and English equivalents listed in Appendix 2 are taken from the following books and dictionaries of accounting terms:-

a) English-Arabic Dictionary of Accounting and Finance;
b) The Abu-Ghazaleh English-Arabic Dictionary of Accountancy;
c) Developed Principles in Partnerships, Insurance and Finance Companies;
d) Management Dictionary English-Arabic/Arabic-English;
e) Commercial Dictionary for Finance & Business Men English-Arabic/Arabic-English;

The various Arabic equivalents given to the English terms from the six different Accounting dictionaries have been summarised on two Charts:-

(a) Chart of Equivalents English-Arabic
(b) Chart of Equivalents Arabic-English

In (a) the Arabic equivalents have been summarised against the English terms on one page to show the inconsistency and confusion created by accounting dictionaries when listing numerous and various equivalents.

In (b) Chart (a) has been reversed by listing the English equivalents against their Arabic terms to show at a glance the number of equivalents against each term.

Briefly, (a) lists the English terms with their Arabic equivalents and (b) lists the Arabic terms with their English equivalents. Both (a) and (b) show the linguistic complexities created by the multiplicity of equivalents given to terms.
Appendix 4  Lexicographical Evaluation

A. Framework for Evaluation

This Chapter deals with the evaluation of two English-Arabic dictionaries of general purpose namely, Al-Mawrid and Al-Manar, and two specialised dictionaries, Abdeen and Abu Ghazaleh using Al-Kasimi’s basic criteria of purpose, content and format as the platform for the evaluation of bilingual dictionaries.

The aim is to show the methods used in lexicography, the listing of entries and what information and details an English-Arabic dictionary would provide. It is important to show the user the existing arrangements, the criteria used and what is provided in dictionaries of general purposes. This evaluation makes a comparison between details provided and information that should have been provided; entries presented under certain categories in a specific manner and suggestions as to how they should have been compiled and why. This evaluation aims to:-

(a) show the advantages and disadvantages of existing lexicographical compilation in an English-Arabic dictionary;

(b) list the best features of the existing lexicographical method; and

(c) highlight the benefits of new features that should have been added, and the disadvantages of such omission.
B. General Dictionaries

C. Al-Mawrid

(a) Purpose
The dictionary is intended to serve the speakers of the target language who are learning English by helping them understand the meaning of the unfamiliar words they come across in the foreign language. It deals primarily with the written language (classical Arabic/literary language) not the spoken language (colloquial) in respect of the target language (TL). I believe that the dictionary assists two groups of people; the general Arabic speaker who is studying English texts and needs to look up the meaning of a wide scope of English vocabulary; and the general English speaker who needs to know the Arabic equivalents of English words.

(b) Content
The English entries give etymological information. For example,

p.146 Camaraderie (F) p.510 Laguna (Sp.)
p.450 Imam (Ar.) p.933 Suslik (Russ.)

There is a key to abbreviations of words as follows:-

Geology  علم الجيولوجيا  Abbreviation of geology
Physics  علم الفيزياء  Abbreviation of physics
Chemistry  علم الكيمياء  Abbreviation of chemistry
Biology  علم الاحياء  Abbreviation of biology
Drawing  رسم  Abbreviation of drawing

These abbreviations are given in Arabic (TL) after the definition to denote their area of application as shown in the following examples:-

119
p.483 Isobar خط تساوي الضغط الجوي لز' و 'ك  

p.484 Isogamous متماسح، متميز باتحاد مشيخين متشابهين (ح)  

p.484 Isometric Projection الإسقاط الإسومترى أو المتكاس (رم)

The dictionary gives the irregular plurals of English entries such as:-

p.218 Corf = pl. - ves
p.219 Cornu = pl. cornua
p.523 Lepton = pl. lepta

There is a pronunciation guide illustrating the transcription system adopted in the dictionary which is based on Webster Dictionary and the American College Dictionary. This system uses diacritical marks as illustrated in the examples given on page 229 Cream [krem] and Credo [kre'do; kra'do]

There is a presentation of the devices of derivation such as compounding, suffixation, reduplication and zero change. For example,

**Compounding**

p.436 hot

hot air hot plate

hot-blooded hot seat

p.426 high

high beam high school

high frequency high tide

**Suffixation:**

able, ible breakable, divisible

acy, isy piracy, hypocrisy

hood womanhood, boyhood

ward eastward, forward
Reduplication:

p.140   Bye-bye   p.440   Hush-hush
p.395   Goody-goody   p.1067   Win-in
p.401   Gris-gris

Zero Change:

p.186   Clothes   p.929   Sunglasses
p.819   Scissors   p.993   Trousers

A guide to the dictionary: There is a guide to the proper use of the dictionary indicating abbreviations, lexicographical conventions and special techniques employed in it.

Under General Instructions, paragraphs 1 to 6, the dictionary provides information in Arabic covering grammar, entries, meanings, phrases, grammatical changes etc.. Briefly, these paragraphs, which I have translated here into English, detail information of great help to the user in order to facilitate use of the dictionary.

Once you have read the English word, its pronunciation and its grammar, read the explanation from right to left following the sequence of numbers. If you come across an English quotation which does not finish on the same line, follow the continuation by reading the second line from right to left. For example,

admit [ad mit] (vt.)

(This law ~ s no exceptions)
(to~ the force of an argument )
(This theater ~ s 700 persons)
(She ~ ted her responsibility)

The word "admit" is read as follows:-

(1) (This law ~ s no exceptions.)
(2) (to ~ the force of an argument)
(3) (this theater ~ s 700 persons.)
(4) (She ~ ted her responsibility.)

If an entry has more than one meaning and both appear in contrast to the alphabetical order but separated by "or", this means that the first entry is more frequently encountered than the second one although it may be preferable. However, when two or more entries are separated by "also", this means that the entry that follows is less frequently encountered than the previous one. For example,

p. 22 Accessory also accessory
p.427 Hijack or high-jack
p639 Orthopedics also orthopaedics
p.842 Shakespearean or Shakespearian also
Shaksperean or Shaksperian

The tilde mark (~) found in the English examples and idioms substitutes the word meant to be in the explanation, that is the word in bold letters at the beginning. For example,

affectionate (adj.)
(an ~ embrace) (your ~ mother)
(your affectionate mother) (an affectionate embrace)

Phrases consisting of two words such as "big game", are listed in strict alphabetical order after "bigarreau" and not with "big". If you were looking up the word "bill of attainder", you would find it after "billionaire" and not with "bill". Whenever you fail to find a two-word phrase in its natural spot, look it up within the main entry.

If you find phrases of two or more words some of which are marked with an italic letter and some with the ordinary Roman letters, this means that the phrases consist of
those italic letters as is the case in the word "lox". For example, lox [loks] (n.) [liquid oxygen].

This sign ( ) denotes the grammatical change from one kind to another (whether it was a noun, a verb, an adjective or a circumstantial expression or phrase etc.). But this mark (x) signifies the change from intransitive verb to transitive verb and from transitive verb to intransitive verb.

**Spelling:** Various spellings of a word are entered alphabetically in their proper place with cross-reference to the main entry.

- p.164 Cesarean or Cesarian = Caesarean
- p.427 Hindu also Hindoo Hindustani also Hindostani

**Hyphenation:** As regards hyphenation the dictionary employs an adequate device (hyphens and periods) within the entry words to indicate points at which a word can be cut at the end of a written or typed line.

- p.218 Corf pl. - ves
- p.219 Corpus Striatum = pl. -pora -ta
- p.220 Corresponding Angles.

**Entries:** the dictionary includes idioms and phrasal verbs, such as:-

**Idioms:**
- p.242 cut to one's coat according to one's cloth
- p.305 egg to put all one's ~ s in one basket
- p.527 lie to let sleeping dogs ~

**Phrasal Verbs:** With respect to phrasal verbs, examples are shown to indicate such verbs as follows:-

- p.388 Give away p.539 Look after
- p.389 Give up p.539 Look for
The dictionary includes proper nouns associated with countries, cities and place names in the world. For example,

\begin{align*}
p.520 & \quad \text{Lebanon} & p.744 & \quad \text{Pyramid} \\
p.611 & \quad \text{New York} & p.1024 & \quad \text{Vatican}
\end{align*}

The dictionary shows selective insertions of Eastern sacred places such as:-

\begin{align*}
p.491 & \quad \text{Jerusalem} & p.567 & \quad \text{Mecca}
\end{align*}

The dictionary includes Mythological Characters such as:-

\begin{align*}
p.561 & \quad \text{Mars (n.)} & p.1087 & \quad \text{Zeus (n.)}
\end{align*}

**Grammatical Information:** The dictionary indicates the different parts of speech of the entries. For example,

\begin{align*}
p.30 & \quad \text{Advert (n.)} \\
& \quad \text{Advert (vi.)}
\end{align*}

\begin{align*}
p.326 & \quad \text{Executive Council (n.)} \\
& \quad \text{Executive Officer (n.)} \\
& \quad \text{Executive (adj.,n.)}
\end{align*}

The different senses of verbs, such as "fence" on page 342, being a noun, transitive verb and intransitive verb, \( (n,vt;vi) \). On page 386, the verb "to get" used in examples such as:-

\begin{align*}
p.386 & \quad \text{get} \\
& \quad (\text{promised to get breakfast by seven o'clock}) \\
& \quad (\text{the bullet got him in the leg}) \\
& \quad (\text{you've got to eat more meat}) \\
& \quad (\text{had gotten vastly})
\end{align*}
A lexicographical problem arises when trying to find appropriate equivalents in bilingual dictionaries. There are two types of equivalents: explanatory equivalent and translational equivalent. According to Al-Kasimi "an explanatory or descriptive equivalent is one which cannot be always inserted into a sentence in the target language" (Al-Kasimi 1983, p.60). Although it is not always feasible to find appropriate equivalents in the target language, the lexicographer is confronted with the dilemma of finding either explanatory or translational equivalents. This dictionary contains both in the target language. For example,

**Explanatory Equivalents**

p.269 Dhow 
meaning: An Arabian coasting-vessel in the Arabian Peninsula and East of Africa.

p.326 Executive 
meaning: company manager or head of its administration.

p.386 Gerrymander 
meaning: (1) to divide (a regional unit) into electoral areas to give a specific party electoral majority in a great number of boundaries whilst the electoral strength is given to the opposition in the smallest number of areas. (2) to divide (an area) into political units in favour of a specific group.

A translational or insertible equivalent is, according to Al-Kasimi, to be preferred in a bilingual dictionary for speakers of the source language (Al-Kasimi 1983, p.61). A bilingual lexicographer does not always have the choice as to which equivalent he can
use. However, translational equivalents, if adopted, would lead to a dictionary of monstrous dimensions because of their number as demonstrated in the following examples:

**Translational Equivalents**

p.554 Malicious (adj.) حقود، ماكر، خبيث meaning: resentful, cunning, wicked.

p.614 Nipple (n.) (1) الحلمة، حلمة للثدي (ة) (2) حلمة زجاج الرضاعة (3) النبل: وصلة تصل بين أنبوبين

meaning: (1) teat, mammilla (of the female breast), (2) teat of a feeding-bottle, and (3) joint between two pipes.

Meaning discriminations are provided in the user's language as demonstrated in the examples on page 382 Gay (adj) مرح، مبتهج (2) زاه (3) "مولع بالمناخ الاجتماعي" ب"مستهر، خليع

meaning: (1) cheerful, delighted, (2) shining, (3) (a) fond of social pleasures, and (b) reckless, morally depraved.

On page 536 Loafer (n.) المتسكع، المبتطل (2) حذاء شبيه بالموكاسان (1) meaning:

(1) tramp. unemployed, (2) Mocassin type of shoes.

On page 612 Nigger (n.) الزنجي (وينتمي إلى سبيل الازدراء) meaning: negro (used in derogatory terms).

On page 823 Scum (1) زبد، طفارة (2) حفاء (1) نفاية (ب) حالة المجتمع

meaning: (1) foam, (2) futile, (a) garbage, and (b) the dregs of society.

**Metaphor:** Examples of words used in the sense of metaphor are like those appearing on page 760, such as "Rat" شخوفي محترق meaning (treacherous), and "Rats" denoting كلام فارغ (nonsense) and هراء (absurd).
**Illustrative examples:** All quotations are idiomatic expressions translated into cultural equivalents, and on page 340, we have "feather" translated as follows:-

birds of a feather (birds of feather flock together)

to show the white feather (to show the signs of cowardice)

Quotations listed in the dictionary are of two kinds: idiomatic and metaphorical. Examples of both appear as follows:-

**Idiomatic:**

- p.305 Egg (to teach one's grandmother to suck eggs)
- p.500 Keep (to keep up appearance)

**Metaphorical:**

- p.435 Horse (from the horse's mouth)
- p.1042 Wall (to run one's head against a wall)
  
  (to see through a brick wall)

**Pictorial Illustrations:** Pictorial illustrations employed in the dictionary add more colours and decorations to the pages rather than add information to or express the meaning more explicitly than the verbal equivalent.

**Appendices** The dictionary shows, under Appendices, "Customary Abbreviations" used in modern writing and printing, such as:-

- p.1093 A.H.A. = American Historical Association
- p.1094 A.P.O. = Army Post Office
- p.1102 K.I.A. = Killed in Action
Irregular verbs, Examples of irregular verbs are found as follows:-

<table>
<thead>
<tr>
<th>Infinitive</th>
<th>Past Tense</th>
<th>Past Participle</th>
</tr>
</thead>
<tbody>
<tr>
<td>bear</td>
<td>bore; bare</td>
<td>borne; born</td>
</tr>
<tr>
<td>blow</td>
<td>blew</td>
<td>blown</td>
</tr>
<tr>
<td>drive</td>
<td>drove</td>
<td>driven</td>
</tr>
<tr>
<td>mistake</td>
<td>mistook</td>
<td>mistaken</td>
</tr>
</tbody>
</table>

Entries: The Arabic equivalents are shown with their proper prepositions, this is a useful feature for Arabic-speaking users to know what preposition should be used with the Arabic verbs. For example,

p. 17  Abandon (v.) ينخفي عن relinquish, forswear

p.453 Impress (v.) يؤثر في influence

p.570 Memorialize (vt.) يذكر إلى (2) يذكر (2) to present a report (1) to present a report

p.720 Preside (vi.) يترأس, يترأس (2) preside, oversee

p.918 Strip (vt.;i,n.) يجرم من divest

The various pronunciations of the entry words to distinguish between a noun and a verb by using diacritical marks such as the example on page 221 Costume [n.koštum; v. kos tum] (n.;vt).

Various pronunciations and spelling of the entry words are shown, such as the example on page 842 where we find "Shakespearean or Shakesperean" and also "Shaksperean or Shaksperian".

The dictionary lists the source of bibliography of both English and Arabic dictionaries. The entries show the currency of words by inserting symbols after each word such as:-

p.115 Bob (ام.) استعمال ممات صرية (ام.) شلن (ع)

Abbreviation of dead usage meaning blow, shilling
A key to Arabic Abbreviations illustrating the full description of each to help the Arabic-speaking user identify the currency of the words. Such abbreviations relate to diplomacy, mathematics, radio, industry, journalism, philosophy, law, insurance, commerce, geography, temperature, engineering, etc.

A key to English Abbreviations denoting the nature of each entry word. For example,

adj. .......... adjective  
adv. .......... adverb  
Ar. .......... Arabic  
F. .......... French  
fem. .......... feminine  
L. .......... Latin  
n. .......... noun  
part. .......... participle  
Per. .......... Persian  
vi. .......... verb intransitive

Consistency in listing entries in the dictionary would help the users in finding the idioms they are seeking once a consistent pattern is maintained. Such a pattern would become known to the users with the constant usage of a dictionary. However, if the pattern is inconsistent, users tend to get confused and annoyed with having to guess what the idiom might be listed under. Set out below are examples of such "inconsistency" in the entry words of idioms:-

"At large" is listed under "large" (Al-Mawrid 1993, p. 514) whilst
"By and large" is listed under "by" (Al-Mawrid 1993, p. 139).
"At most", "at last" and "at least" are listed under "at" (Al-Mawrid 1993, p. 70)
"bad debt" is listed under "bad" (Al-Mawrid 1993, p.82) and "debt" (Al-Mawrid 1993, p.252). 
"In time" is listed under "time" (Al-Mawrid 1993, p.972) whilst 
"On time" is listed under "on" (Al-Mawrid 1993, p.632). 
"On the run" is listed under "run" (Al-Mawrid 1993, p.802). 
"On the cheap" is listed under "on" (Al-Mawrid 1993, p.632) whilst 
"On the contrary" is listed under "contrary" (Al-Mawrid 1993, p.213). 
"To be sure" is listed under "sure" (Al-Mawrid 1993, p.932) whilst 
"To make sure" is listed under "make" (Al-Mawrid 1993, p.532).

(c) Format 
The dictionary has an eye-pleasing and attractive format, the pages are well-printed and the entries in bold face, and no typographical errors have been noticed in this dictionary. It is well presented, using bold letters (sans serif) for the headings and serif for the text. The font size provides clarity and is comfortable for the reader to use. The page layout facilitates the saccadic movement of the eyes from left to right in English and from right to left in Arabic.

Any useable document and dictionaries in this case should be designed to provide easy access to information. An effective dictionary design should enable the user to search, locate and retrieve information within a minimal time.

Benefits of the Dictionary
The dictionary has additional benefits. First of all, it lists the newly added words with the year of their introduction, such as:-

- arm wrestling (1976)      right on       (1973)
- out-front       (1971)       stretch limo (1975)

130
Second, a separate section has been added called "The Lamps of Experience" - a collection of English proverbs with origins and Arabic equivalents. The third benefit is a section called "Bibliographical Names", which lists the names in both English and Arabic with an Arabic description of famous people, celebrities, politicians, kings, presidents, scientists, musicians, authors, poets, philosophers, Emperors, painters, artists, writers and the like. This section gives a brief biography of every biographee showing the date of birth, date of death (if deceased), and the field of their career.

**Omissions**

A number of omissions have been noted in this dictionary. There is no history of the target language showing its development and its relations to other languages. While the dictionary does not include culture items such as proper names of persons and literary works, it does, however, include the proper noun and adjectival forms derived from persons and place names, such as:-

<table>
<thead>
<tr>
<th>Page</th>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>p.248</td>
<td>Dantean</td>
<td>(adj.,n.)</td>
</tr>
<tr>
<td>p.249</td>
<td>Darwinian</td>
<td>(n.;adj.)</td>
</tr>
<tr>
<td>p.538</td>
<td>Londoner</td>
<td>(n.)</td>
</tr>
<tr>
<td>p.658</td>
<td>Parisian</td>
<td>(n.;adj.)</td>
</tr>
</tbody>
</table>

Furthermore, there are no linguistic and cultural notes attached to the equivalents and linguistic usage labels such as "formal", and "informal" and "poetic" are not used. In addition, the dictionary does not employ social labels such as "derogatory", "offensive" and "not among women". With respect to etymology, borrowings from the user's native language are not pointed out in the dictionary. Finally, the dictionary does not provide commonly sought information about the target language culture such as:-

(a) currency,
(b) weight and measures,
(c) thermometer system,
(d) lists of major educational and political institutions,
(e) maps.
D. Al-Manar

(a) Purpose
The dictionary is intended to serve the speakers of the target language who are learning English by helping them understand the meaning of the unfamiliar words they come across in the foreign language. It deals primarily with the written language (classical Arabic/literary language) not the spoken language (colloquial language) in respect of the target language (TL). I believe that the dictionary assists two groups of people; the general Arabic speaker who is studying English texts and needs to look up the meaning of a wide scope of English vocabulary; and the general English speaker who needs to know the Arabic equivalents of English words.

(b) Content
The purpose of the dictionary is briefly outlined by Karmi as he states: "The Arabic words are such that both the beginner and the scholar will find them useful in translation." The dictionary does not list the source of bibliography. The author as stated in the introduction that "the Arabic meanings give current modern usage, and are not taken from any previous dictionary. The dictionary was compiled with 40,000 English words given with their Arabic equivalents. The English words include recent introduction in politics, science, technology and colloquial usage."

"The dictionary contains personal, geographical and historical names whose equivalents do not readily come to mind," such as:-

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>p. 757</td>
<td>Tigris</td>
<td>p. 890</td>
<td>Zeus</td>
</tr>
</tbody>
</table>
"In the treatment of verbs, the dictionary gives the Past, the Past Participle and Present Participle wherever the verb presents any difficulty," such as:-

- p.243 fly: (flew, flown, flying)
- p.269 go: (went, gone, going)
- p.654 slay: (slew, slain, slaying)

"In the treatment of adjectives, the dictionary gives the Comparative and the Superlative degrees wherever there is any difficulty," such as:-

- p. 42 bad: (worse, worst)
- p.303 hot: (hotter, hottest)
- p.796 uncanny: (uncannier, uncanniest)

"In the treatment of nouns, the plural forms are given wherever necessary," such as:-

- p. 19 alumnus: pl. alumni
- p.379 louse: pl. lice
- p.399 memorandum: pl. memorandums or memoranda

"There are many technical, scientific and general terms for which new Arabic equivalents have been coined or discovered."

- p.122 computer الحاسية = الدماغ الإلكتروني = electronic brain
- p.374 lobbying مراوضة برلمانية = parliamentary advocacy
- p.546 Questionnaire تسأل = لائحة أسئلة ترسل لأشخاص عديدين للاجابة عليها = مسألة

meaning a list containing series of questions sent to a lot of people to be answered.

Mistakes are usually made by using wrong prepositions with the verbs. This dictionary shows explicitly the correct prepositions to be used with the verbs in Arabic, such as:-

- p.247 Foreshadow أشعار (إلى) أمع (إلى) قد يذكّرنا (ب) presage, make a note
- p.292 Heed بال (إلى) عني (إلى) أيها (إلى) comply, observe
- p.330 Injure أساء (إلى) أضر (إلى) أدى mistreat, harm, hurt
The dictionary gives the meaning of the word as used in a specific context by showing various Arabic equivalents to the same English entry to distinguish their application.

For example, on page 301, **hoof** (ظلف (البقري) حاف (الفرس) خف (أو) منسم الحمل) which means: cloven hoof of (a cow), hoof of (a horse), hoof of (a lamb).

The Arabic equivalents vary according to the animal for which the word "hoof" is used. This is also common in English whereby a different term is used such as: camel hoof, foot (of the ostrich) and sole (of the foot). Another example on page 636 shows a different Arabic equivalent for the word "shelter" depending upon what the shelter is used for such as: استظل (من الحر), استدرى (من البرد), تدرى (من الرياح). استنكن (من المطر) which means: to shelter (from heat), (from cold), (from the wind), (from the rain).

Different equivalent is used to indicate the type of shelter sought. A similar example is shown on page 692 for the word "standby" (عمدة (في الدناك) سند (عند الحاجة) meaning support (in hardships), backing (in need) respectively. Again, a different equivalent is used to show the various applications of the lexical unit and their semantic implications by applying "support" to varying circumstances.

The dictionary briefly explains the methods of the different equivalents of "un" in Arabic with an example of each.

- **p.797**
  - **unconcern** ('adam ikfirath) عدم اكتراش lack of interest
  - **unconditional** (bidun sharaf bila qiya) بدون شرف بلا قيد without conditions
  - **undeniably** (bila khilaaf) بلا خلاف without disparity
  - **unconscious** (faqid al-huss) فاقد الحس deprived of consciousness

- **p.799**
  - **underdone** (lam yun'am tabkhuhu) لم ينعم طبخه not cooked enough
  - **underfed** (naqis at-taghthiyah) ناقص التغذية inadequately fed

- **p.806**
  - **unforgivable** (la yughafar) لا يغفر cannot be forgiven
  - **unfurnished** (ghayr mafrush) غير مفرش Not furnished
  - **unfrequented** (qallama yuzar) قلما يزار rarely visited
  - **ungrounded** (laa ssha min al-fiqha) ليس له أساس من الحقيقة lacking grounds or reasons
Nouns in their singular and plural forms are listed in the dictionary in alphabetical order. Therefore, both the singular and the plural can be easily found separately:

- p.353 Knife n.; pl. knives
- p.354 Knives n.; pl. of knife
- p.362 Leaf n.; pl. leaves
- p.363 Leaves n.; pl. of leaf

The various forms of words such as noun, adjective and verb are shown in the dictionary together with their respective meanings such as the word "Forest" shown as a noun, a verb and an adjective on page 247.

The dictionary lists additional information of benefit to the reader, such as: List of Plates, and it is an up-to-date dictionary incorporating words of recent coinage in politics and science.

There is a key to the pronunciation of words as well as notes on pronunciation. There is also a pronunciation guide illustrating the transcription system adopted in the dictionary. This system uses diacritical marks. For example,

- p.147 Crosier [-zhyer], n. = crozier
- p.211 Equerry [ekweri], n.
- p.631 Sewage [suju], n.

There is a presentation of the device of derivation such as compounding, suffixation, reduplication and zero change. For example,
Compounding: As regards compounding, we have on page 296, high, high-born and high-handed. On page 433 we have night, night cap and night fall.

Suffixation: Examples relating to suffixation are shown in the dictionary as follows:

- age postage; wharfage, passage, breakage.
- dom freedom; martyrdom, kingdom.
- ship membership; friendship; lordship.
- wise lengthwise; clockwise.

Reduplication: With respect to reduplication, we have on page 82, bye-bye.

Zero change: As regards zero change, we find on page 111, clothes, on page 614, scissors, and on page 783, trousers.

Spelling: Various spellings of some words are entered alphabetically in their proper place with cross-reference to the main entry.

p. 52 Behaviour = Behavior
p. 95 Centre = Center
p.423 Muslim = Moslem p.417

Hyphenation: The dictionary employs an adequate device (hyphens and periods) within the entry words to indicate points at which a word can be cut at the end of a written or typed line.

p. 19 Alumnus n.; pl. -ni
p.767 Tornado n.; pl. -does, -dos
p.783 Trousseau n.; pl. -seaux, -seaus

Entries: With respect to phrasal verbs, examples are included in the dictionary to demonstrate such verbs. For example, on page 266, we have: to give away, to give
out and to give up. On page 377, we have: to look about, to look after and to look forward to.

The dictionary includes proper nouns associated with countries, cities and place names in the world, such as:

<table>
<thead>
<tr>
<th>Page</th>
<th>Place</th>
<th>Page</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>83</td>
<td>Cairo</td>
<td>542</td>
<td>Pyramid</td>
</tr>
<tr>
<td>363</td>
<td>Lebanon</td>
<td>830</td>
<td>Vatican</td>
</tr>
</tbody>
</table>

The dictionary shows selective insertions of Eastern sacred places, such as:

<table>
<thead>
<tr>
<th>Page</th>
<th>Place</th>
<th>Page</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>346</td>
<td>Jerusalem</td>
<td>428</td>
<td>Nazareth</td>
</tr>
<tr>
<td>397</td>
<td>Mecca</td>
<td>892</td>
<td>Zion</td>
</tr>
</tbody>
</table>

The dictionary includes some culture items such as proper names of persons and literary works, such as:

<table>
<thead>
<tr>
<th>Page</th>
<th>Name</th>
<th>Page</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Aristotle</td>
<td>668</td>
<td>Solomon</td>
</tr>
<tr>
<td>666</td>
<td>Socrates</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Mythological characters are also shown, such as:

<table>
<thead>
<tr>
<th>Page</th>
<th>Name</th>
<th>Page</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>392</td>
<td>Mars</td>
<td>890</td>
<td>Zeus</td>
</tr>
<tr>
<td>416</td>
<td>Morpheus</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

All the major senses of the word are listed such as the word "fence" shown on page 231 as a noun (n.), on the fence, and a verb (v.).

The dictionary aims at citing one adequate translational equivalent to each sense.

<table>
<thead>
<tr>
<th>Page</th>
<th>Word</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>109</td>
<td>cleave, v</td>
<td>لصق - لصب. لزم. وإلى. تمسك (ب) stick, cling, adhere</td>
</tr>
<tr>
<td>499-500</td>
<td>plane, n.</td>
<td>شجرة (الدلب - صنار) plane tree</td>
</tr>
</tbody>
</table>

Meaning discriminations are provided in the user's language as illustrated in the examples on page 374 Loafer سندر - بطال، متسكع، صقولوك. حذاء خفيف which means:
tramp, unemployed, puny, light shoes. On page 763 Tongue. لسان. لغة. لسان الإبرازيم. لسان الجرس. which means: tongue, language, dialect, a pin in a buckle, clapper of the bell, a narrow strip of land that juts out into the water.

**Illustrative examples:** Most senses are illustrated with an example. On page 285, we have: to hang in the balance, and to hang together. On pages 350-351, to keep silence, and to keep up with.

All idiomatic expressions are translated into the cultural equivalents. On page 848, under the word "wall" we find: to drive (push) to the wall, أخرج (ahrajja) meaning: to pressure, and to go to the wall. قاضي أمره (qudeya amruhu) (surrendered). فتم حاكم (istaslama) (finished). أفلس (aflasa) (bankrupt).

Quotations are brief and informative, i.e. illustrating the usage of the word. However, there are no idiomatic expressions and metaphorical types of idioms. For example, on page 502, under the word "play" we find: to play into the hands of, and to play off one person against another

**Pictorial Illustrations:** Pictorial Illustrations are realistic and interpretable and are employed systematically, i.e. whenever they add information to or express the meaning more explicitly than the verbal equivalent. Such words represented by symbols are as follows:-

p.265 *gibbon* قرد أدسي. قرد طويل اليدين يعيش على الشجر. which means: a human monkey, long-armed ape living on trees.

p.350 *Koyak* قارب، زورق صغير يصنعه الإسكيمو من الجلد والخشب. which means: a small boat made by the Eskimos of leather and wood.
tomahawk

which means: a (light) axe used by American Indians as a tool and a weapon in war.

Appendices: The dictionary shows, under Appendices, the following features:-

Appendix I: Common Abbreviations p.893
Appendix II: Weights and Measures, Metric System, Coinage, Roman Numerals, Signs and Symbols. p.897
Appendix III: Common Suffixes p.900
Appendix IV: Irregular Verbs. p.901

The dictionary shows, under Appendix I, "Customary Abbreviations" used in modern writing and printing, such as:-

p.893 B.B.C. = British Broadcasting Corporation
p.894 E.E.C. = European Economic Community (Common Market)
I.L.O. = International Labour Organization

The dictionary provides commonly sought information about the target language culture in Appendices I-IV, such as:-

i) Currency
ii) Weights and Measure
iii) Metric systems
iv) Coinage
v) Roman Numerals
vi) Signs and Symbols
(c) Format

The dictionary has an eye-pleasing and attractive format, the pages are well-printed and the entries in bold face, and no typographical errors have been noticed in this dictionary. It is well presented, using bold letters (sans serif) for the headings and serif for the text. The fonts size provides clarity and is comfortable for the reader to use. The page layout facilitates the saccadic movement of the eyes from left to right in English and from right to left in Arabic.

Omissions: Firstly, the dictionary does not register the vocabulary of recent cultural developments such as "telstar", "busing", and "videotape recorder". Secondly, the entries do not show the language from which the expression is derived, such as gallicisms:

- p. 85 Camouflage p. 158 Debut, Debut
- p. 137 Corset p. 158 Debutante

Thirdly, there is no history of the target language showing its development and its relations to other languages. Fourthly, The grammar does not include an outline of the morphological and syntactical terms of the target language. Fifthly, Linguistic usage labels such as "formal", and "informal" and "poetic" are not used. Sixthly, The dictionary does not employ social labels such as "derogatory", "offensive" and "not among women". Seventhly, Borrowings (Etymology) from or by the user's native language are not pointed out in the dictionary. Finally, The dictionary does not provide some of the commonly sought information about the target language culture, such as:-

i ) Thermometer system
ii ) Lists of major educational and political institutions
iii ) Maps
Summary

The evaluation of Al-Mawrid and Al-Manar have been completed by using, as a platform, Al-Kasimi's criteria of purpose, content and format.

Under purpose, the dictionaries were examined to show whether they were prepared as an aid in production or comprehension and who would benefit from these English-Arabic dictionaries. The evaluation dealt with English and Arabic speakers as users of both dictionaries and to what extent each group would benefit from their usage. The examination of details revealed the user information needs, the level of education and language competence, especially the target language which is the classical/literary Arabic.

Under content, most relevant details have been analysed such as etymology, phraseology, phonology, abbreviation, pronunciation, lexical information, semantic information and syntactical information. This section formed the heart of the dictionary including the entries and their lexicographical compilation, type of listing such as explanatory and translational equivalents with examples given to show the difference. The entries covered compounding, suffixation, reduplication and zero change with examples of each. Idiomatic and metaphorical quotations listed in these dictionaries were also highlighted. In the end, the omissions of information which would be of some lexicographical benefit to the users were detailed with explanation as to why they should have been included in the general dictionaries.

Under format, the presentation of the dictionaries was looked at covering the page layout (saccadic movement of the eye), fonts size, headings (bold letters, sans serif) and serif for the text. The fact that no typographical errors have been noticed in these dictionaries is an added bonus to the presentation.
E. Accounting Dictionaries

F. Abdeen

The requirements of an accounting dictionary differ in purpose and content from those of a general dictionary. Although Al Kasimi's criteria of purpose, content and format has been used as a signpost in the evaluation of both accounting dictionaries, subheadings have been added to establish a more relevant approach in the assessment of these dictionaries. These subheadings are as follows:-

(a) Purpose
   (i) Suitability of the dictionary in Australia
   (ii) Accounting structure
   (iii) User information needs
   (iv) Australian Users

(b) Content
   (i) Adequacy of terms listed in the dictionary?
   (ii) Listing of Australian terms in the dictionary?
   (iii) Appropriate definitions of terms
   (iv) Class of terms
   (v) Numbering system
   (vi) Diacritical and Inflectional Marks

(c) Format
   (i) presentation
   (ii) page layout
   (iii) fonts size
   (iv) headings (bold letters)
This dictionary is specifically compiled for accounting and financial terms in a useful manner. The method used in listing the terms is an easy way of finding the alphabetically arranged terms. This dictionary has many useful features some of which, although unique, have been developed in line with modern needs.

The terms are listed **alphabetically** and **numbered**. Apart from the equivalent/translation, an explanation is given in both English and Arabic defining and identifying the term. At the end of the explanation, a cross reference is made with a number to find the word expressed elsewhere. On the other hand, the alternative expressions also show the cross reference, i.e. No.400 refers to No.605 and No.605 refers back to No.400. The explanations of terms are supported by examples and illustrations.

The dictionary provides an Arabic-English Glossary in strict alphabetical order showing the English equivalent with its number in order to locate it quickly and easily. The Arabic terms are vowelled and such a method would enable English-speaking users to pronounce Arabic terms correctly and Arabic speakers to avoid any ambiguity.

**Appendices**

Under Appendices the following features are listed:-

**Appendix 1: Financial Ratios**

- **Introduction**

  A. Measurements Related to Stability and Liquidity of the Business Enterprise.

  B. Measurements Related to Profitability and Operating Performance of the Business Enterprise.
Appendix 2: Currencies of the Arab World

Appendix 3: Metric Conversion Tables

A. Linear Measures
B. Square Measures
C. Weight Measures
D. Capacity Measures
E. Cubic Measures

Appendix 4: Illustrations

A. Chart of Accounts: Balance Sheet
B. Chart of Accounts: Income Statement
C. Balance Sheet
D. Income Statement
E. Cash Budget
F. General journal
G. Sales journal
H. Purchases journal
I. Cash Receipts journal
J. Cash Disbursements Journal
K. T-Account
L. Running Balance form of Ledger Account
M. Trial Balance
N. Worksheet for the Year

Although Abdeens dictionary contains some useful information, it lacks terms of common use as well as terms that relate to Australia. It is not a documentary evidence of most information gathered in accounting and finance. Information on terms must be collected with a view to providing as full a record as possible. Sager (1990, p.135) briefly sums up the purpose of term bank in the following statement:-
"A single term bank may therefore serve such diverse purposes as:-
- a tool for translators
- a reference tool for standards experts
- a source for NLP lexicons
- a source for printed glossaries and thesauri
- a reference database for industrial and individual users."

(Sager 1990, p.135)

The range of terms covered by this dictionary is inadequate by today's standard. Although Abdeen's dictionary contains a diversity of accounting terms, it lacks the following features:-

(a) **Terms relating to Australia** to help professionals understand the accounting structure out here and the various terms used in this field.

(b) **Chart of Terms** detailing their nature which would be recognised by the numbers given to the terms. One should not assume that all users would be Accountants familiar with such terms, and making the term recognisable by way of numbering system would be of assistance.

(c) **Definition of Terms** to give the user an idea about the terms. A brief explanation is necessary to introduce the term and simplify its meaning. The link between concepts and terms is done by definitions.

"The definition is a linguistic description of a concept, based on the listing of a number of characteristics, which conveys the meaning of the concept" (Sager 1990,p.39)

(d) **Sufficient Terms** of wide varieties to serve the needs of terminologists, accountants, accounting teachers and professionals. Although there is no single dictionary of accounting terms that contains all or most of the terms, one must provide the most useful and needed terms to cover most of the accounting areas of the profession. In compiling a dictionary of Accounting terms, a thorough and careful
consideration ought to be given to the selection of such terms and what areas must be represented and to what extent. At least, most, if not all, areas must be covered in the compilation of a dictionary of accounting terms.

(e) **Class of Terms** which is an extension of the definition and is done by way of explanation to make the term understood by the user.

(f) **Numbering System** to identify the nature of terms with digit numbers. It is insufficient to number terms for shere access and simple location.

(g) **Pronunciation** by using the alphabet of the International Phonetic Association (IPA) rather than the diacritic system of pronunciation to provide a phonetic transcription and assist English-speaking users in correctly pronouncing the Arabic accounting terms.

(h) **Subject Category** where terms are listed under their heading. For example, Spouse Rebate under "Rebate" and Sales Tax under "Tax". Such a method would provide the user with all the terms listed under the main heading without searching for such terms anywhere else.
G. Abu-Ghazaleh

This is an English-Arabic dictionary of accounting terms compiled to serve the need for such terms, to cope with the growing accounting profession and to fill the gap of needy professionals. In the preface, the author writes:

"My objective has been two-fold. Firstly, to standardise accounting terms, resulting in a language basic to our study and business transactions throughout the Arab World. Secondly, to assist native speakers of English in correctly pronouncing Arabic accounting vocabulary, and to encourage Arabic in professional usage. To these ends, I have placed opposite English words the Arabic equivalents, transliterated in English according to the following generally accepted rules:

- **a** long "a" as in English "stand"
- **i** long "e" as in English "steel"
- **gh** no English equivalent - as Parisians pronounce "r"
- **kh** no English equivalent - as Germans pronounce "ch"
- **u** long "o" as in English "stool"
- **u** a throat letter - no English equivalent - as in Arabic "Amman"
- **,** glottal stop as in "at", "ebb" or "odd"
- **dh** as in English "this"
- **aw** as in English "out"
- **ay** as in "bey" or "Beirut"

Content

The dictionary contains 8,000 current accounting terms. The terms are listed alphabetically in English and the Arabic equivalents are placed opposite English words and transliterated in English to assist English-speaking people in correctly pronouncing Arabic accounting vocabulary.
Some terms are given more than one equivalent in Arabic and, sometimes, a short explanation is given after the equivalent/s. For example,

<table>
<thead>
<tr>
<th>p.52</th>
<th>Currency</th>
<th>1. 'umla</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2. tadawul</td>
</tr>
<tr>
<td>p.53</td>
<td>Cut-off date</td>
<td>Tarikh al-qat'</td>
</tr>
<tr>
<td>p.55</td>
<td>Debt</td>
<td>dhimma</td>
</tr>
</tbody>
</table>

Placing opposite English words the Arabic equivalents transliterated in English is an unusual feature presented by Abu-Ghazaleh. This method would encourage Arabic in professional usage and enable the English-speaking users to pronounce Arabic terms correctly. This additional feature is unique, valuable and useful and can be claimed as a beneficial contribution to lexicography. However, the dictionary lacks the following alphabetically listed features already mentioned in the evaluation of Abdeen's dictionary:

(a) Australian Terms
(b) Chart of Terms
(c) Definition of Terms
(d) Sufficient Terms
(e) Class of Terms
(f) Numbering System
(g) Pronunciation
(h) Subject Category

Summary
In conclusion, the evaluation of English-Arabic dictionaries has been completed according to Al-Kasimi's criteria and the lexicographical methods and grammatical information has been discussed in relation to entries. The benefits of each dictionary have been highlighted and the missing features have been listed to show what should have been included in lexicography. Not only did the focus centre on general dictionaries, but also on dictionaries of accounting terms to cover the needs of all users.
and to achieve the aim set out in the objectives. However, the lack of more appropriate accounting terms and the total absence of Australian terms in both accounting dictionaries make them less attractive to Arabic speakers in Australia. The goal set out in the beginning of this Chapter has been fulfilled and it is worth repeating the three essential points listed in Appendix 4 (A) as follows:–

(a) To show the advantages and disadvantages of existing lexicographical compilation in an English-Arabic dictionary;

(b) To list the best features of the existing lexicographical method;

(c) To highlight the benefits to new features that should have been added, and the disadvantages of such omission.
H. Comparison of Features

In this chapter, a superficial comparison of the features of each of the four bilingual dictionaries has been made for this purpose. Out of the four dictionaries, two are general English-Arabic dictionaries where the best features have been highlighted separately, whilst the other two are English-Arabic dictionaries of accounting terms. Therefore, the best features come under two categories:-

a) English-Arabic general dictionaries
b) English-Arabic dictionaries of accounting terms

The best features of categories (a) and (b) are shown separately because of the different nature of their contents. Whilst (a) represents ordinary dictionaries of general purposes, (b) deals with limited accounting and commercial terms. Therefore, the contents of each category vary according to the purpose of the dictionary.

Having listed the best features of each category, the advantages, in the new method, have been introduced which would be useful to lexicography in general and to accounting terms in particular. The Chart of overview of the six dictionaries in Appendix 11 is a self-explanatory picture of the purpose behind this chapter.
Ordinary Dictionaries

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<td>Vowelling Marks</td>
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The above details compare the features and similarities of both dictionaries. Whilst some features appear in Al-Mawrid and not in Al-Manar such as "Bibliography" and "Bibliographical Names", other features appear in Al-Manar and not in Al-Mawrid such as "New Equivalents" and "Vowelling Marks". However, the author of Al-Manar, Hasan Karmi, did indicate in his dictionary that the Arabic equivalents are not taken from any other dictionaries. Since they are original entries which have been coined and introduced by the author, a bibliography was not necessary. Bibliographical Names in Al-Mawrid are additional information in the dictionary and provide brief information about famous people and celebrities in the world. Diacritical and inflectional marks in Al-Manar are helpful features of its lexicographical contents.
Appendix 5

Subject Category

A

ALLOWANCE
2.070 - Child Disability Allowance
2.110 - Family Allowance
2.140 - Job Search allowance
2.210 - Sickness Allowance
2.250 - Young Homeless Allowance (YHA)

AUDIT
5.031 Audit Certificate
5.035 Audit Trail
   5.038 - Desk Audit
   5.039 - Internal Audit

B

BANK
5.066 Bank Overdraft
5.068 Bank Reconciliation
5.069 Bank Statement
   5.075 - Investment Bank
   5.076 - Merchant Bank
   5.078 - Trading Bank
C
CAPITAL
5.122 Capital Asset
5.123 Capital Market
5.124 Capital Stock
  5.127 - Fixed Capital
  5.128 - Issued Capital
  5.129 - Unissued Capital

D
DEPOSIT
5.221 Deposit Account
5.222 Deposit Book
5.224 Deposit Slip
  5.225 - Cash Deposit
  5.226 - Fixed Deposit
  5.228 - Saving Deposit

F
FUND
5.291 - Approved School Building Fund
5.293 - Fixed Interest Fund
5.297 - Superannuation Fund
G

GOODS
5.323  Goods in Bonds
5.324  Goods in Transit
5.325  Goods on Return
5.329  -  Consumption Goods
5.331  -  Dangerous Goods
5.334  -  Perishable Goods

I

INCOME
5.361  Income Account
5.362  Income Bond
5.363  Income Exemption
3.094  -  Exempt Income
3.095  -  Gross Income
3.096  -  Net Income
3.098  -  Taxable Income
J

JOB
5.382 Job Costing
5.386 Job Placement
5.388 Job Specification

JOINT
5.404 Joint Ownership
5.407 Joint Tenancy
5.409 Joint Venture

L

LEDGER
5.432 Ledger Control
5.434 Ledger Folio
5.435 Ledger Journal
   5.436 - Creditors Ledger
   5.437 - General Ledger
   5.439 - Private Ledger

LOAN
5.451 Loan Account
5.453 Loan Certificate
5.455 Loan Rate
   5.458 - Bridging Loan
   5.461 - Interest-Free Loan
   5.464 - Short-Term Loan

155
MARKET

5.493 Market Price
5.496 Market Research
5.497 Market Value
  5.499 - Black Market
  5.501 - Common Market
  5.504 - Free Market
  5.505 - Quiet Market

PENSION

5.561 Pension Cost
5.562 Pension Fund
5.563 Pension Plan
  3.113 - Carer's Pension
  3.115 - Double Orphan Pension
  3.123 - Sole Parent Pension
QUANTITY

5.601 Quantity Relative
5.602 Quantity Theory of Money
  5.603 - Imaginary Quantity
  5.605 - Positive Quantity
  5.608 - Variable Quantity

REBATES

3.148 - Medicare Levy Rebate
3.152 - Sole Parent Rebate
3.155 - Zone Rebate

STOCK

5.661 Stock Certificate
5.663 Stock Market
5.665 Stock Sheets
  1.183 - Dead Stock
  1.184 - Joint Stock
  1.185 - Obsolete Stock
T

TAX

5.702 Tax Audit
5.705 Tax Evasion
5.706 Tax File Number
5.709 Tax Returns
   2.720 - Capital Gains Tax (CGT)
   2.820 - Pay-roll Tax (PRT)
   2.840 - Provisional Tax
   2.850 - Sales Tax
   2.870 - Withholding Tax

U

UNIT

5.731 Unit Price
5.732 Unit Weight
5.736 Unit of Volume
   5.740 - Heat Unit
   5.741 - Monetary Unit
   5.744 - Service Unit
V

VALUE
5.761 Value of Exchange
5.762 Value of Service
5.763 Value of a Bill of Exchange
  5.765 - Actual Value
  5.768 - Market Value
  5.771 - Residual Value

W

WAGE
5.791 Wage Analysis Book
5.792 Wage Earner
5.795 Wage Structure
  5.798 - Daily Wages
  5.799 - Minimum Wage
  5.800 - Nominal Wage

(The above terms can be found under Alphabetical Category)
Appendix 6

Alphabetical Category

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C

2.720  Capital Gains Tax (CGT)
3.113  Carer's Pension
5.225  Cash Deposit
2.070  Child Disability Allowance
5.501  Common Market
5.329  Consumption Goods
5.436  Creditors Ledger
5.122  Capital Asset
5.123  Capital Market
5.124  Capital Stock

D

5.798  Daily Wages
5.331  Dangerous Goods
1.183  Dead Stock
5.038  Desk Audit
3.115  Double Orphan Pension
5.221  Deposit Account
5.222  Deposit Book
5.224  Deposit Slip
E

3.094 Exempt Income

F

2.110 Family Allowance
5.127 Fixed Capital
5.226 Fixed Deposit
5.293 Fixed Interest Fund
5.504 Free Market

G

5.437 General Ledger
3.095 Gross Income
5.323 Goods in Bond
5.324 Goods in Transit
5.325 Goods on Return

H

5.740 Heat Unit
5.603  Imaginary Quantity
5.461  Interest-Free Loan
5.039  Internal Audit
5.075  Investment Bank
5.128  Issued Capital
5.361  Income Account
5.362  Income Bond
5.363  Income Exemption

5.382  Job Costing
5.386  Job Placement
2.140  Job Search Allowance
5.388  Job Specification
5.404  Joint Ownership
1.184  Joint Stock
5.407  Joint Tenancy
5.409  Joint Venture
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1.185 Obsolete Stock

2.820 Pay-roll Tax (PRT)
5.561 Pension Cost
5.562 Pension Fund
5.563 Pension Plan
5.334 Perishable Goods
5.605 Positive Quantity
5.439 Private Ledger
2.840 Provisional Tax

5.505 Quiet Market
5.601 Quantity Relative
5.602 Quantity Theory of Money

5.771 Residual Value
S

2.850  Sales Tax
5.228  Saving Deposit
5.744  Service Unit
5.464  Short-Term Loan
2.210  Sickness Allowance
3.123  Sole Parent Pension
3.152  Sole Parent Rebate
5.297  Superannuation Fund
5.661  Stock Certificate
5.663  Stock Market
5.665  Stock Sheets

T

5.702  Tax Audit
3.098  Taxable Income
5.705  Tax Evasion
5.706  Tax File Number
5.709  Tax Returns
5.078  Trading Bank

U

5.129  Unissued Capital
5.731  Unit Price
5.732  Unit Weight
5.736  Unit of Volume
V
5.761 Value of Exchange
5.762 Value of Service
5.763 Value of a Bill of Exchange
5.608 Variable Quantity

W
5.791 Wage Analysis Book
5.792 Wage Earner
5.795 Wage Structure
5.130 Working Capital
2.870 Withholding Tax

Y
2.250 Young Homeless Allowance

Z
3.155 Zone Rebate

(The above terms are listed under their Subject Category)
Appendix 7  Word-Building Strategies

A. CALQUE

ALLOWANCES

Family  Allowance  علواة

Family  Allowance  استفادة

Mobility  Allowance  علواة

العائلة

العائلة

التنقل
PENSIONS

Disability

Support

Pension

Double

Orphan

Pension
**MISCELLANEOUS**

- Tax
- Returns

- Higher
- Education
- Contribution
- System

الضرائب
بيانات
 العالي
في التعليم
المساهمة
منهج
B. CALQUE AND
OBLIGATORY SHIFTS

ALLOWANCES

Child -> العجز
Disability -> الطفل
Allowance -> علاوة

Young -> المشردين
Homeless -> الفتيان
Allowance -> علاوة
C. EXPLANATION

ALLOWANCES

Job

Search

Allowance

Widowed

Person

Allowance

الإرامل

Levies

Medicare

Levy

(الضمان)

ال الصحي
MISCELLANEOUS

PENSIONS
D. EXPLANATION AND OBLIGATORY SHIFT

PENSIONS

- Sole
  - العميل
- Parent
  - الوالدين
- 1
  - احد
- Pension
  - معاش

TAX

- Bank
  - المصرفي
- Account
  - الرصيد
- Debits
  - ضريبة
- Tax
  - حسم
Appendix 8  Semantic Fields

ALLOWANCES

PENSIONS

REBATES
## Componential Analysis

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Appendix 10  A. Explanatory Charts

ACCOUNTING TERMINOLOGIES

TAX

DEBITS TAX

LAND TAX

TAX RETURNS

PAY-ROLL TAX P.R.T.

SALES TAX

PARTNERSHIPS

COMPANY

SUPERANNUATION

INDIVIDUAL

TRUST
B.

ACCOUNTING TERMINOLOGIES

TAX

DEBITS TAX

LAND TAX

TAX RETURNS

PAY-ROLL TAX P.R.T.

SALES TAX

PARTNERSHIPS

COMPANY

SUPERANNUATION

INDIVIDUAL

TRUST

Allowances

Benefits

Deductions

Dividends

Rebates

Taxes

Allowances

Benefits

Deductions

Dividends

Rebates

Taxes
THE PROBLEM OF TAXONOMY AND CONCEPTUAL EQUIVALENTS IN TERMINOLOGY

WITH SPECIAL FOCUS ON AUSTRALIAN ACCOUNTING TERMS

Emile Chidiac

A thesis submitted in fulfilment of the requirements of the degree of Master of Arts (Honours) (Translation) to the University of Western Sydney - Macarthur.

1994
PLEASE NOTE

The greatest amount of care has been taken while scanning this thesis,

and the best possible result has been obtained.
ABSTRACT

(a) The problem investigated

The thesis discusses the problem of accounting terminology in the Australian context and investigates the difficulties of lexicography and translation of accounting terms and the disadvantages created by the lack of standardised terminology in the Arab World.

It has been discovered that accounting terms have various equivalents in ordinary and specialised dictionaries. The translation of terms is so problematical that it is difficult to distinguish between one term and the next. Although the definitions given to some terms may vary from one dictionary to the other, the Arabic equivalents adopted confuse the user as to the real meaning and usage of such terms. Confusion is deepened when terms of different accounting and commercial nature are being used as if they were synonyms, judging by the Arabic equivalents given to them. Furthermore, there are accounting terms referring to taxation which are unique to Australia and require explanation and translation.

(b) The procedures followed

Existing general and accounting dictionaries have been evaluated to show the various methods used in lexicography and the advantages and disadvantages of such arrangements. From a user's viewpoint, the best features of each dictionary have been selected with a thorough examination of the methods used by highlighting the purpose of each dictionary. The contents were examined, the entries were checked and the extent of benefits was queried.
The translation of terms was evaluated and a study presented showing the confusion and ambiguities in the translation. The meaning of each equivalent was explained to reveal the problems in translation. Not only did the thesis show the difficulty and confusion created by such equivalents, but it also showed what the real equivalents ought to be and why. By doing so, the purpose of the dictionary has been taken into consideration - whether it is meant for comprehension or production - when referring to meaning discriminations. "In compiling an English-Arabic dictionary for English speaking users, English should be the source language (SL) if the dictionary is intended for production, whereas Arabic should be the source language (SL) if it is meant as a tool for comprehension." (Hartmann 1983, p.158).

The existing accounting terms lack identification in nature, definition and number. Furthermore, they lack standardization and proper selection of equivalents in the target language. Finding appropriate equivalents in the target language to the units of the source language is a problematical task in lexicography.

(c) The general results obtained

Having evaluated the dictionaries and assessed the equivalents given to certain terms, I discovered the need for a new method in lexicography. The introduction of this new method is to make easier the user's task of looking up an entry in the dictionary or trying to identify it.

The results achieved in this research should be beneficial to users of general and accounting dictionaries. They are concerned with the collection, description, processing and presentation of terms specific to a single subject area - accounting with reference to taxation.
(d) The major conclusions reached

The introduction of an improved method in lexicography, the manner of identifying the terms, the listing of entries and the steps followed in checking equivalents are major achievements of this research.

The conclusions reveal to the users the disadvantages of existing arrangements and the way the entries are listed and lack of proper equivalents. This research has led to the formulation of accounting and taxation terms that are unique to Australia and have no equivalents in the Arab World. Such inclusion of new terms would enable the Arabic speaking people to understand the accounting system and the taxation structure in Australia. Such an introduction of terms is made easy by implementing the new method with terms numbered, defined, translated, identified and cross-referenced.

June 1994
TRANSCRIPTION SYSTEM

Due to typographical limitations, the following transcription system will be used in the transcription of Arabic words in this thesis. Examples appear in both Arabic script and Latin transcription.

Full Transliteration Table

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initial glottal stop will not be represented

as in "thin"
as in scottish "loch"
as in "thin"
Short vowels: /a/ for fat-ha, /u/ for damma, /i/ for kasra

Long vowels will be represented by the following characters: ā, ē, Ĩ, ū, ī.

Note on the translation

Unless otherwise stated, the Arabic translation of the English passage quoted throughout the thesis is done by the writer.
### TABLE OF CONTENTS

CERTIFICATION ................................................................. i
ABSTRACT ........................................................................... ii
TRANSCRIPTION SYSTEM .................................................... v
TABLE OF CONTENTS ......................................................... vii
PREFACE ............................................................................. xi

<table>
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<tr>
<td>1.5</td>
<td>Sources .................................................................... 4</td>
</tr>
<tr>
<td>1.6</td>
<td>Overview of the Thesis ......................................... 4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CHAPTER 2</th>
<th>LITERATURE REVIEW</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Introduction ....................................................... 7</td>
</tr>
<tr>
<td>2.2</td>
<td>Conclusion ........................................................... 13</td>
</tr>
<tr>
<td>2.3</td>
<td>Lexicography .......................................................... 13</td>
</tr>
<tr>
<td>2.4</td>
<td>Terminology ............................................................ 13</td>
</tr>
<tr>
<td>2.5</td>
<td>Translation ........................................................... 14</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CHAPTER 3</th>
<th>TAXONOMY AND CONCEPTUAL EQUIVALENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>What is a Concept? ............................... 16</td>
</tr>
<tr>
<td>3.2</td>
<td>Conceptual Equivalence .......................... 17</td>
</tr>
<tr>
<td>3.3</td>
<td>Types of Equivalents ............................ 18</td>
</tr>
<tr>
<td>3.3.1</td>
<td>Descriptive Equivalents ....................... 19</td>
</tr>
<tr>
<td>3.3.2</td>
<td>Translational Equivalents ..................... 20</td>
</tr>
<tr>
<td>3.3.3</td>
<td>Conclusion ............................................... 21</td>
</tr>
<tr>
<td>3.4</td>
<td>Word-Building Strategies ........................ 24</td>
</tr>
<tr>
<td>3.4.1</td>
<td>Calque ......................................................... 24</td>
</tr>
<tr>
<td>3.4.2</td>
<td>Assimilation ............................................... 25</td>
</tr>
<tr>
<td>3.4.3</td>
<td>Gender ......................................................... 26</td>
</tr>
</tbody>
</table>
5.4 Sample Entries dealing with Rebates .................................. 82
5.4.1 Medical Expenses Rebate ........................................ 82
5.4.2 Sole Parent Rebate ............................................. 83
5.4.3 Zone Rebate .................................................. 83

5.5 Sample Entries dealing with Tax ................................. 84
5.5.1 Tax File Number ................................................ 84
5.5.2 Capital Gains Tax .............................................. 85
5.5.3 Fringe Benefits Tax (FBT) .................................... 85
5.5.4 Pay-roll Tax .................................................. 86

CHAPTER 6 CONCLUSION

6.1 Summary of Main Points ............................................ 87
6.2 Objectives Achieved .............................................. 88
6.3 Recommendations for Future Work .............................. 89

APPENDICES ..................................................................... 90

APPENDIX 1

Chart of Terms ..................................................................... 92
A. Assets ........................................................................ 93
B. Deductions .................................................................... 94
C. Income .......................................................................... 95
D. Liabilities ....................................................................... 96
E. Others ........................................................................... 97

APPENDIX 2

Chart of Equivalents
A. Arabic Equivalents .................................................... 102
B. English-Arabic Equivalents ........................................ 103
C. Arabic-English Equivalents ........................................ 104

APPENDIX 3

Accounting Terms in Bilingual Dictionaries ....................... 105
A. Inconsistency ............................................................ 105

APPENDIX 4

Lexicographical Evaluation ............................................... 118
A. Framework for Evaluation ....................................... 118
B. General Dictionaries ................................................. 119
C. Al-Mawrid ............................................................... 119
D. Al-Manar ..................................................................... 132
E. Accounting Dictionaries ............................................ 142
F. Abdeen ...................................................................... 142
G. Abu-Ghazaleh .......................................................... 147
H. Comparison of Features ........................................... 150
PREFACE

This thesis examines the problem of taxonomy and conceptual equivalents in terminology with special focus on Australian accounting terms. It analyses major aspects of the problem and proposes an alternative approach that attempts to solve some of the difficulties encountered in terminology.

Existing bilingual dictionaries and lexicographical publications tend to ignore accounting terms relating to the Australian context. This causes a host of problems for Arabic speakers living in Australia who are not familiar with the Australian Accounting System and the concepts its terminology embodies. The lack of such knowledge contributes to mistranslation and distorted communication. Moreover, Arabic speakers outside Australia who are interested in the Australian accounting and taxation systems for a variety of reasons do not have access to such terminological information - hence the widening gap in communication between the two cultures.

In addition, these references do not provide an adequate tool for comprehending and producing discourse in the accounting field. Consequently, translators and accounting professionals who have to communicate in Arabic are forced to fill the lexical gap these references create by formulating their own terms, thus adding to the terminological chaos in Arabic.

The present thesis attempts to provide a workable alternative that ensures effective useability and reliability of bilingual lexicographical publications.

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