

# TRANSLATION OF VARIOUS TEXT GENRES EXISTING IN COMPANIES PROVIDING AUDITING AND CONSULTING SERVICES: CASE STUDY<sup>1</sup>

Daniel Alejandro Márquez Guzmán

dmarquez.d@ean.edu.co  
Universidad EAN

## Abstract

This case study identifies text genres and translation techniques for documents subject to translation in companies providing auditing and consulting services. To this end, documents translated therein are collected and classified based on their genre, and a representative sample is taken to analyze its typology and translation techniques.

This paper, which may be of interest to students, teachers, and translators of specialized documents, particularly those belonging to the economic and financial areas, concludes that most texts translated in companies providing auditing and consulting services are expository and that oblique translation is frequently used -though literal and supplementary translation techniques are also applied.

**Keywords:** Text genre. Text typology. Translation technique. Specialized translation.

Manuscript received on February 10, 2015 and accepted for publication on October 27, 2015.

---

1. This article is the English version of “Traducción de diversos géneros textuales en la empresa del sector de servicios de auditoría y consultoría: estudio de caso” by Daniel Alejandro Márquez Guzmán. It was not published on the print version of *MonTI* for reasons of space. The online version of *MonTI* does not suffer from these limitations, and this is our way of promoting plurilingualism.



## 1. Introduction

The translation process varies based on the discipline, i.e. translation types are as broad as the number of disciplines in the field of knowledge. Literary writings, scientific and technological articles, court proceedings, trade agreements, chemical formulae, and advertising campaigns are just some of the many texts belonging to various fields of knowledge that are subject to translation. This multilingual expansion of data has increased due to globalization. At present, many people have access to any kind of information in more than one language. The translator is in charge of this task. While having access to information in more than one language is a fact of the twenty-first century, the role of the translator -who has existed since the spread of the scriptures during the third century before Christ- has been as important as that of professionals from other disciplines; although translators mostly remain “invisible” and their work is simply taken for granted. Nonetheless, why not study their intellectual contribution?

This is what the research is about: To explore part of the work of translators. The work developed in companies providing auditing and consulting services is analyzed herein. In this research project, in addition to all references to studies carried out by Camba (2006), López Guix & Minett Wilkinson (2006), Pizarro Sánchez (2010), and Suau Jiménez (2010) -just to mention some of the most representative researchers who support the analysis of information herein, it is important to refer to the work carried out by Clavijo (2008) and Universidad EAN (2014). The former concludes, besides other findings, that translation processes taking place in Colombia are mostly related to translation of legal (96%), commercial (85%), and business (83%) documents. The latter offers, in turn, four translation levels in its Modern Languages program -whose syllabus is built, amongst other aspects, on the development of entrepreneurial skills: Translatology overview and translation of corporate documents (first level), further study of translatology and translation of economic and financial documents (second level), introduction to legal translation and translation of documents for legal purposes (third level), and further study of translatology and translation of commercial documents (fourth level).

In this regard, the contrast between the demand for translation of legal, commercial and business documents and, therefore, a significant component in research of this type of translation encourages Universidad EAN and its students to become familiar with the translation of documents whose analysis is still poor and lacks consistency in the country -e.g. documents belonging to the economic and financial area. It is worth mentioning that studies in this area of translation -which represent a significant proportion of the texts considered- come from research processes conducted in Spain and Argentina.

The research which this article was based on benefits, firstly, students who belong to academic programs that concentrate on financial and economic translation (and students from similar programs) as their educational process is enhanced with first-hand information compiled from the analysis of documents actually translated in a Colombian company. Secondly, universities offering this type of academic training can see this research as an opportunity to feed their databases of researches conducted by teachers directly involved in translation training processes, who know the market reality and have an immediate rapport with students from this discipline. Thirdly, modern languages programs including translation studies (or intending to do so) can analyze this case study in order to strengthen their syllabi. Finally, translators of economic and financial texts, including the researcher of this study, are able to access this material to optimize their translation processes.

To sum up, the purpose of this research is to develop a case study whereby texts subject to translation in companies providing auditing and consulting services, and their impact on the translation process, are analyzed. Documents issued by the company are then taken, their typological characteristics are identified, and their translation processes are analyzed in order to optimize the use of translatology-related material.

## 2. Literature Review

### 2.1 *The Text and Its Classification in Specialized Translation Processes*

The text is a set of signifiers that allow to convey ideas, feelings, beliefs, ideologies, and philosophies, amongst others, which, generally speaking, make people see the world under different, varied, rich perspectives. The signs which texts are composed of represent a unit of meaning that conceives a signifier in the reader's mind and allows them to connect both diverse and general realities which bring them to infinite universes of knowledge.

Lotman (1970), quoted in Marimón Llorca (2006), states that the text is a "coherent set of signifiers. Any set of signifiers which carries a comprehensive

signified”<sup>2</sup> (p. 9). It is then about a semiotic construction whose meaning is unique and whose structure cannot be broken but transmitted.

In turn, Halliday & Hassan (1976) talk about the text as “a unit of language in use”<sup>3</sup> (p. 2) and about the importance of recognizing it as a semantic unit, thus leading the reader to understand it in line with the interpretation of its set of linguistic signs; to interpret it as a whole.

Text is the core communicative linguistic unit -resulting from the human oral activity- which always has a social component. It has a semantic, communicative closure and a deep, superficial coherence as the (communicative) intention of the speaker is aimed to create a comprehensive text and because its structure is comprised of two sets of rules: Those at textual level and those of the language system<sup>4</sup> (Bernárdez 1982: 85).

There is then a multiplicity of features that, from a pragmatic point of view, is impossible to cover and represents an infinitely varied matter to study. The social dimension which Bernárdez refers to allows to understand that the text -in its magnificence and complexity- gives way to a series of classifications grouping the universe of knowledge in structured levels that meet their characteristics and functions to be analyzed, understood, and reproduced by message receivers.

This classification, known as text type, groups texts based on sets of features that differentiate them from each other in order to communicate knowledge in various contexts.

Firstly, Marín (2004) classifies texts as descriptive, narrative, conversational, and argumentative. On the other hand, Bassols & Torrent (2012) -quoting Van Dijk, Adam, and Werlich- classify texts into three types: Those which take into account internal text features, those which take into account external text features, and those combining them both. Another text type classification widely recognized in the linguistic field is that proposed by Castellà (1996), who classifies texts based on origin and use, that is, media, academic field, scientific field, everyday environment, leisure environment, cultural and

2. Free translation from the quotation in Spanish: “conjunto signico coherente. Cualquier conjunto portador de un significado integral.”

3. Free translation from the quotation in Spanish: “una unidad de lengua en uso.”

4. Free translation from the quotation in Spanish: “Texto es la unidad lingüística comunicativa fundamental, producto de la actividad verbal humana, que posee siempre carácter social; está caracterizada por su cierre semántico y comunicativo, así como por su coherencia profunda y superficial, debido a la intención (comunicativa) del hablante de crear un texto íntegro y a su estructuración mediante dos conjuntos de reglas: las propias del nivel textual y las del sistema de la lengua.”

social environment, political environment, religious environment, administrative use, professional use, and legal environment.

However, the academic teaching -which draws on Marín's proposal in 2004- classifies texts, on a more general basis, into descriptive, narrative, argumentative, expository, and instructional (Camba, 2006, and Pizarro Sánchez, 2010, based on Werlich, 1976).

Descriptive text types refer to features of situations, places, people, or processes; therefore, they allude to their properties or qualities in a given scenario. They are particularly used in language and scientific fields, and represent a common linguistic act in literary, historical, legal, advertising, and political texts.

Narrative text types, in turn, seek to tell facts in which specific characters are involved -in a scenario and time of the same nature- and where changes or transformations take place -from a starting point to a final one. Stories, movies, etc., and economic news, press releases, etc. in the economic field are some text genres in which the narrative text type prevails.

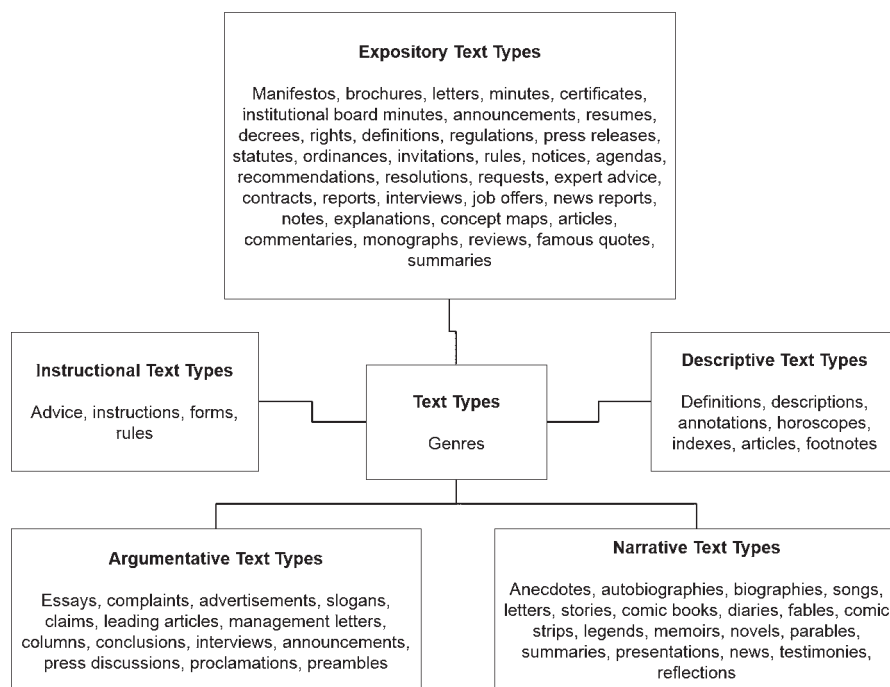
Argumentative text types take a stance on a certain subject and influence message receivers. The message sender develops strategies to convince receivers, proposes various points of view regarding a certain subject matter, assumes a position on the topic addressed, and organizes this position based on reasons leading to a conclusion. Arguments prevail in opinion articles and debates, amongst others.

The fourth group of texts is composed of expository text types, which are most commonly used in economics. These texts, also known as informational, seek to convey information to a certain group of message receivers; however, they not only provide data, but also include explanations, descriptions, and analogies. Tests, academic works, and textbooks are examples of expository text types.

Finally, instructional text types require special forms. Instructions for telephone and electronic banking management and financial forms are examples of these documents.

This research requires -from an early stage, i.e. prior to analyzing information- to include categorization-related elements considering text genres in order to group documents subject to translation in companies providing auditing and consulting services. In line with the previous analysis, Figure 1 introduces some genres classified by text types.

Figure 1. Text Genres



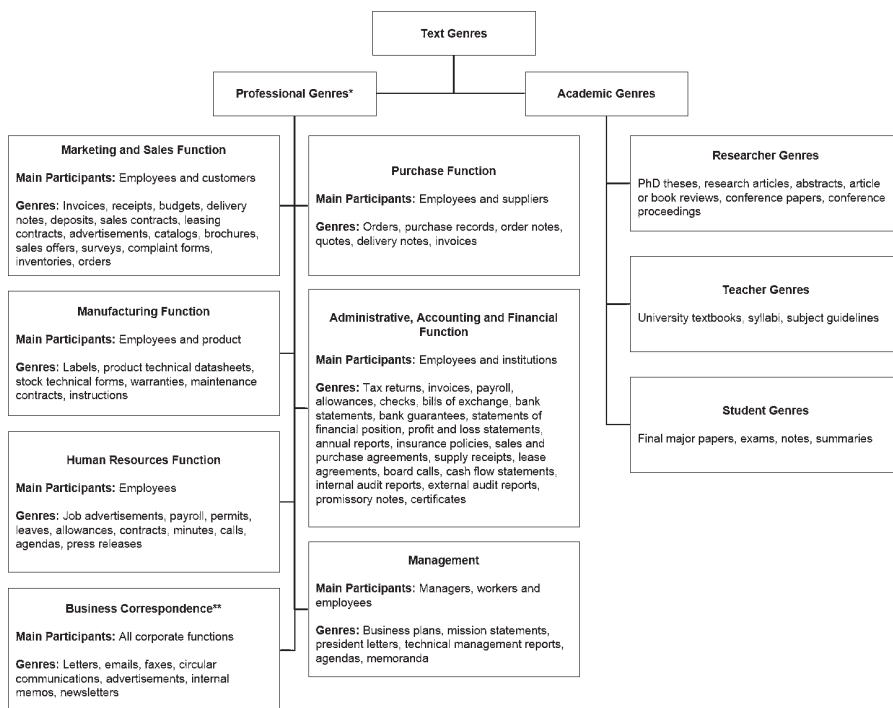
Source. Prepared by the author based on Egileak, 2003-2006.

The classification proposed above allows textual genres to be perceived from a global but not necessarily specialized perspective. However, as this case study seeks to analyze the genres found in the translation of economic and financial documents -issued in companies providing auditing and consulting services, another classification of economic texts, though this time proposed by Pizarro Sánchez (2010), is elaborated in turn due to its detailed construction.

The economic texts can be classified into four main groups: Under their field of knowledge, based on the level of knowledge of message receivers, depending on the purpose of the text, and according to the participants involved in the communication process surrounding the text.

Since the field of economics -just as many other fields- is comprised of various disciplines, the translation process can be delimited under the field of knowledge. Because of this, specialized terminology arises from texts on finance, macroeconomics, microeconomics, insurance, statistics, IFRS, GAAP, and the like.

Figure 2. Text Genres - Economic Field



\* This list only summarizes some professional genres as many more can be added based on the economic activity subject to analysis.

\*\* Business correspondence -which is a genre itself- exists throughout the organization as many documents can be sent under its reference, including purchase orders, schedules, contracts, etc.

Source. Prepared by the author based on Pizarro Sánchez 2010: 52-53.

As the level of knowledge of message receivers varies for each translation project, texts can be classified into texts for experts or specialists (highly difficult texts), semi-experts (moderately difficult texts), and beginners or the public (non-difficult texts).

Depending on their purpose, texts can be issued for specialized uses -such as research papers and audit reports, for consultation or reference -such as encyclopedias and dictionaries, for academic use -such as manuals of academic programs, or for communication purposes -such as journal articles.



The relationship forged between message senders and receivers (researchers, shareholders, employees, suppliers, and customers, amongst others) allows texts to be classified according to participants involved in the communication process surrounding the text and, in this regard, the translation process is addressed in various ways to satisfy communication needs. Consequently, genre and register related matters are particularly taken into consideration.

Pizarro Sánchez (2010) accompanies her classification above with a list of text genres that allows to facilitate and optimize the work of translators of economic texts to the extent that, once a translator places their text in a specific category, the search for parallel documents allowing to contrast specialized terms and phraseology is more effective and efficient. Figure 2 below summarizes the said economic genres into two groups: Professional texts -which depend on the relationship between a certain company and participants involved in the issuance of a text under a specific genre- and academics texts -which are not part of the economic discourse but can be issued in different areas of knowledge.

## 2.2 *The Specialized Translation and Its Translation Processes*

Pizarro Sánchez (2010) classifies the translation into non-specialized, specialized, and literary translation. “The non-specialized or general translation addresses texts for communication to the general public”<sup>5</sup> (p. 5). The reader is not required to have specific knowledge of the area within which the text is framed to get its message; these texts normally address general knowledge that does not include terminology difficult to understand. In turn, the specialized translation “addresses texts written by experts or semi-experts to experts, semi-experts, and, occasionally, beginners”<sup>6</sup> (Pizarro Sánchez, 2010, p. 5); it uses technical terminology which not all audiences are familiar with. Finally, literary translation “refers to works that use the literary language and, therefore, have an aesthetic or artistic rather than a merely descriptive or informative function”<sup>7</sup> (Pizarro Sánchez 2010: 5).

Suau Jiménez (2010) talks about the specialized translation as “the translation of texts other than those of fiction or literature, but that respond to the

5. Free translation from the quotation in Spanish: “*La traducción no especializada o general se ocupa de textos de divulgación o difusión general.*”

6. Free translation from the quotation in Spanish: “*se caracteriza por ocuparse de textos que producen expertos o semiexpertos para expertos, semiexpertos y ocasionalmente legos.*”

7. Free translation from the quotation in Spanish: “*se refiere a la de obras que utilizan el lenguaje literario y que por tanto tienen una función estética o artística en lugar de meramente expositiva o informativa.*”

need to communicate of professionals in a certain academic or labor field”<sup>8</sup> (p. 17). It is directly linked to a specific area of knowledge and work activity, including the economic, financial, legal, scientific, and technical fields, amongst others. It uses a specialized language addressed to a partially restricted public, and plays a more practical rather than an aesthetic function.

Among the aspects to be considered in the translation of specialized texts, Suau Jiménez (2010) continues her analysis and addresses three key elements: Genre and register, metadiscourse, and communication functions.

The genre corresponds to the text type framed within each area of knowledge and by means of which professionals communicate in a certain professional field.

The term register refers to the degree of formality imposed on the translated text. Halliday (1978) attributes three components to register. The *field* corresponds to the professional area within which the translated text is framed, the *tenor* or *tone* explores the relationship between writer and reader, and the *mode* differentiates the oral from the written text.

The metadiscourse appears in the text in the form of linguistic elements -framed within a certain genre- that add nothing in terms of contents to a text, but allow the reader to interpret what they read or hear. Some of these elements are classified into hedges (conditional verbs, epistemic verbs, adverbs of frequency, and unemphatics), boosters (emphatics, adverbs of amplification, superlatives, and adjectives of quality), attitude markers (comparatives, verbs of attitude, sentence adverbs, adjectives of quality, and exclamations), engagement markers (personal pronouns in the second person, rhetorical questions, presupposition markers, interrogative verbs, and imperative verbs), and self-mentions (personal and possessive pronouns in the first person).

The third aspect addressed by Suau Jiménez (2010) in the translation of specialized texts is the importance of communication functions, which are defined as recurrent verbal actions found in texts, such as explaining, suggesting, recommending, denying, saying, participating, evaluating, verifying, claiming, etc. Knowing these functions allows translators to identify them in the source language and then restate them with accuracy in the target language.

---

8. Free translation from the quotation in Spanish: “*la traducción de textos que no son de ficción o literarios, sino que responden a la necesidad de comunicarse que tienen los profesionales de un campo laboral o académico.*”

2.2.1 Techniques Used in the Translation of Specialized Texts

Various techniques that facilitate the task of the translator are used in the translation process. The last section of this literature review focuses on the techniques used by translators -considering textual and extra-textual matters-when dealing with specialized translations. These tools are usually classified as literal translation and oblique translation techniques or procedures. The first group has a special adherence to the source language text form as they follow grammatical structures, and the second group corresponds to techniques or procedures that leave behind the direct transfer or mechanical copy of the source text during the translation process. Table 1 below summarizes the translation techniques or procedures compiled by López Guix & Minett Wilkinson (2006) and Molina & Hurtado Albir (2002), who analyze them based on the definitions proposed by Vinay & Darbelnet (1977), Delisle (1993), and Newmark (1988).

Table 1. Translation Techniques or Procedures

Technique or Procedure Used	Source Text	Target Text
Literal Translation		
<b>Borrowing:</b> Source language term that is used in the target language without any modification.	In order to help the management, the company has confirmed it continues seeking innovation through the acquisition of electronic devices: It stated this business is able to achieve an 8% to 10% <b>EBITA</b> growth.	Con el fin de ayudar a la administración, la compañía confirmó que continúa buscando la innovación mediante la adquisición de aparatos electrónicos; estableció que este negocio puede alcanzar un crecimiento <b>EBITA</b> de entre el 8% y el 10%.
<b>Naturalization:</b> Source language term that is used in the target language with certain target language adaptations, either from the phonetic point of view or from the morphological point of view.	A business <b>meeting</b> between two groups of individuals from the <b>marketing</b> area not always results in a good outcome as you end up compromising rather than making the tough decisions.	Un <b>mitin</b> de negocios entre dos grupos de personas del área de <b>márquetin</b> no siempre tiene buenos resultados en vista de que uno termina haciendo concesiones en lugar de tomar decisiones difíciles.
<b>Calque:</b> Type of borrowing through which the components of a certain term are taken and translated on a literal basis.	What is the first step? It is about examining the entire engagement and separating it into various tasks. From designing a website to building a <b>skyscraper</b> aimed at reducing the <b>greenhouse effect</b> , project management is essential to appropriately budget, plan, and execute a project with predictable results.	El primer paso consiste en examinar todo el compromiso y separarlo en diversas tareas. Desde el diseño de una página web hasta la construcción de un <b>rascacielos</b> que permita reducir el <b>efecto invernadero</b> , la gestión de proyectos es fundamental para presupuestar, planear y ejecutar adecuadamente un proyecto con resultados predecibles.

<b>Literal Translation:</b> Word for word transfer of source text elements to the target language considering the linguistic features of the latter.	<b>We recommend to formalize the review of all invoices issued by each area manager in order to support subsequent business processes inside the company.</b>	<b>Recomendamos formalizar la revisión de todas las facturas emitidas por cada gerente de área con el fin de apoyar procesos comerciales posteriores al interior de la compañía.</b>
<b>Oblique Translation</b>		
<b>Transposition:</b> Change of the grammatical category of a term in the target language compared to that in the source language.	Without the <b>slightest hesitation</b> , persons with invoices overdue <b>were invited</b> by the company to stop wasting money. <b>Anyone witnessing</b> such an invitation was able to determine when the <b>exactly process</b> would take place.	Sin vacilar lo <b>más mínimo</b> , la compañía invitó a <b>quienes</b> tenían facturas vencidas a dejar de perder dinero. <b>Todo aquel que actuó de testigo</b> ante dicha invitación estaba en la capacidad de determinar el <b>momento preciso</b> en el cual se desarrollaría el proceso.
<b>Modulation:</b> Change of the viewpoint or perspective of the text in the target language in comparison with the expression in the source language.	The <b>raw material</b> to manufacture the new products <b>was entirely purchased</b> , but the manager wanted <b>employees to keep it quiet</b> as the auditor was trying to <b>balance the books</b> despite of the fact that the budget <b>was not fully recorded</b> .	La <b>materia prima</b> para fabricar los productos nuevos <b>se compró en su totalidad</b> , pero el gerente quería <b>que los empleados no dijeran nada</b> debido a que el auditor estaba tratando de <b>hacer el balance</b> a pesar de que el presupuesto <b>no se había registrado por completo</b> .
<b>Equivalence:</b> Transfer of a message using completely different linguistic and structural resources in the target language compared to those used in the source language.	The company is able to <b>get much bang for the buck</b> when advertising on the Internet.	La compañía le <b>saca mucho provecho al dinero</b> cuando publica anuncios en Internet.
<b>Adaptation:</b> Type of equivalence, or change in the cultural environment, which seeks a match between a situation in the source language and another -non-existent- in the target language.	The houseboat used in the 1993 movie " <b>Sleepless in Seattle</b> " recently sold for more than \$2 million and will be used by the new owner as a part-time summer vacation home, The Puget Sound Business Journal reported Monday.*	La casa flotante que se utilizó en la película " <b>Algo para recordar</b> " de 1993 se vendió hace poco en más de 2 millones de dólares y el nuevo propietario la utilizará parcialmente como casa vacacional de verano, informó el <i>Puget Sound Business Journal</i> el lunes.
<b>Supplementary Techniques or Procedures</b>		
<b>Expansion:</b> Amplification of structural elements in the target language with regard to those in the source language.	<b>Most experts</b> believe that the worst of the US recession may <b>peak</b> by the end of the year. We predict an illusory recovery of government economic indicators, <b>but just that</b> .	<b>La mayoría de los expertos</b> creen que lo peor de la recesión de Estados Unidos puede <b>tocar fondo</b> a finales del año. Pronosticamos que habrá una recuperación ilusoria de los indicadores económicos del gobierno, <b>pero nada más que eso</b> .
<b>Reduction:</b> Contraction of structural elements in the target language with regard to those in the source language.	The payment associated with the computation of the spot price, if any, shall be shared <b>on an equal basis</b> between the <b>Buyer and the Seller, whether or not</b> any Party <b>fails to appoint</b> a broker under the Price and Payment clause.	El pago que se asocia al cálculo del precio al contado, en caso de que se genere, se compartirá <b>equitativamente</b> entre <b>las Partes, independientemente</b> de que alguna de las Partes <b>no designe</b> a un corredor en virtud de la cláusula titulada "Precio y pago".

<b>Compensation:</b> Balance sought in the target text by using expansion and reduction techniques or procedures.	Apart from the <b>oil &amp; gas industry</b> , fields like finance, <b>computer science</b> , and construction <b>entered</b> the top 5 best fields for work. The <b>lowest paid job</b> was found to be education; <b>workers</b> earn around \$300,000 <b>throughout</b> their lives.	Fuera de la <b>industria petrolera</b> , las áreas de finanzas, <b>informática</b> y de construcción entraron a <b>formar parte de</b> los 5 mejores campos de trabajo. Se encontró que la educación es el <b>trabajo con remuneración más baja</b> , pues los <b>trabajadores</b> ganan alrededor de 300.000 <b>dólares a lo largo de</b> sus vidas.
<b>Paraphrase:</b> Explanation provided in the target language in order to better understand the source text message.	Newsnight presented jargon as a veil that the financial profession deliberately hides behind. <b>Financial gobbledegook</b> , the thinking goes, is being deployed for the same reason as pre-Reformation clergy spoke Latin – if the congregation didn't understand what was going on, it increased the power of the priests.**	Newsnight, un programa de actualidad de <i>BBC Television</i> , se refirió a la jerga como un velo detrás del cual se oculta deliberadamente la profesión financiera. <b>Los textos que contienen términos técnicos abstrusos en el inglés financiero</b> , la opinión continúa, se utilizan por la misma razón que el clero hablaba latín antes de la Reforma -el poder de los sacerdotes aumentaba si la congregación no entendía lo que estaba sucediendo.
<b>Recognized Translation:</b> Translation of a term as it already exists in the target language and that is widely accepted.	The purpose of this letter is to understand the methodologies to document effectiveness of hedging transactions and their impact on accounting in accordance with <b>IFRS</b> versus <b>GAAP</b> .	El propósito de esta carta es entender las metodologías empleadas para documentar la eficacia de las operaciones de cobertura y su impacto en la contabilidad de conformidad con las <b>NIIF</b> frente a los <b>PCGA</b> .
<b>Functional Equivalence, Cultural Equivalence or Description:</b> Use of neutral terms in the target language through which a term belonging to the source language is explained as its direct equivalence does not exist or is meaningless in the target language.	The main attraction of the event was the group activity and discussion where inputs were taken from all the guests on how to improve the quality of <b>IELTS</b> and how British Council can further improve IELTS experience for the test takers.***	La atracción principal del evento fue la actividad grupal y la discusión mediante la cual se tuvieron en cuenta los aportes de los invitados con respecto a la manera de mejorar la calidad del IELTS, <b>examen internacional de inglés</b> , y la manera mediante la cual el British Council puede mejorar aún más la experiencia del IELTS para quienes presentan dicho examen.
<b>Synonymy:</b> Use of a similar term in the target language when its direct translation is not valid according to the context.	Clearly <b>incorporate</b> the outcomes of the manager as from the date in which the <b>entity</b> started its operations. In this regard, the financial statements will <b>show</b> the outcomes of the <b>entity</b> as from the <b>period</b> preceding that in which the transaction <b>took place</b> . The <b>amounts</b> corresponding to the <b>preceding period</b> would not be updated.	<b>Incluir</b> claramente los resultados del gerente a partir de la fecha en la cual la <b>compañía</b> inició su operación. En este orden de ideas, los estados financieros <b>reflejarán</b> los resultados de la <b>compañía</b> a partir del <b>ejercicio</b> que <b>antecede</b> aquel en el cual <b>ocurrió</b> la transacción. Los <b>valores</b> correspondientes al <b>ejercicio anterior</b> no se actualizarán.

\* Q13 FOX News Staff, 2014, paragraph 1

\*\* The Telegraph, 2014, paragraph 5

\*\*\* DhakaTribune, 2014, paragraph 5

Source. Prepared by the author based on López Guix & Minett Wilkinson 2006, and Molina & Hurtado Albir 2002.

The techniques or procedures described above are tools translators can use to render more accurate results in accordance with contextual features surrounding the text subject to translation. They are not wrong or ideal for a certain translation project as their use depends on the text subject to translation which, in turn, requires a comprehensive process by means of which text features (text types, text genres, registers, linguistic components, participants involved in the communication or language transmission process, and other intralinguistic, extralinguistic and nonverbal elements surrounding the text) are identified.

### 3. Methodology

#### *3.1. Towards a Classification of Texts Subject to Translation in Companies Providing Auditing and Consulting Services*

This descriptive research is designed as a case study (qualitative research). Its constructivist approach seeks to become familiar with the translation of texts issued in companies providing auditing and consulting services through the identification, classification, and analysis of various text types therein.

Texts translated in a company belonging to this industry (whose name is not revealed for confidentiality reasons) are identified in the first stage of this process. They are then stored in a digital folder and classified according to text type criteria. To fulfill this stage, 1,403 documents that have been subject to translation in the period from November 2010 to September 2014 are provided to the researcher. These documents and their corresponding translation are delivered in a digital folder without any classification.

The second stage of the process is to analyze text type characteristics of the documents subject to translation. This stage is carried out through a literature search aimed to explore features of economic and financial documents (specialized translation). Parameters that work as guidelines to facilitate translation processes are subsequently established.

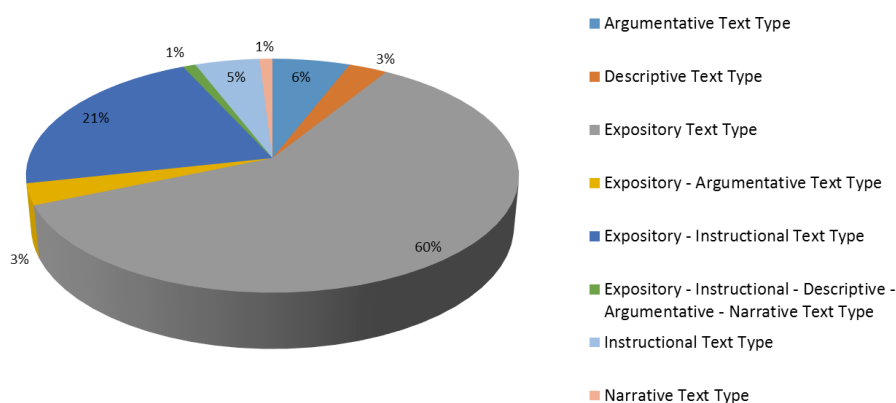
The purpose of the third and final stage of the process is to design a case study that might be used in translation studies (both from the Modern Languages Program at Universidad EAN and the like) and, thus, strengthen the development of translation competencies of learners. Actual documents subject to translation in a company providing auditing and consulting services are used to prepare the case study so that the reader is able to analyze texts from a typological and translational perspective and, therefore, solve actual translation problems arising in this industry.

## 4. Results

### 4.1 Documents Subject to Translation in Companies Providing Auditing and Consulting Services

A list of documents that have been translated in the period from November 2010 to October 2014 was drawn up after a process of observation in the company subject to study. They were then classified according to the text types proposed by Camba (2006) and Pizarro Sánchez (2010). Figures 3 and 4 summarize this information.

**Figure 3.** Classification of Text Types in the Company Providing Auditing and Consulting Services Based on Camba (2006)



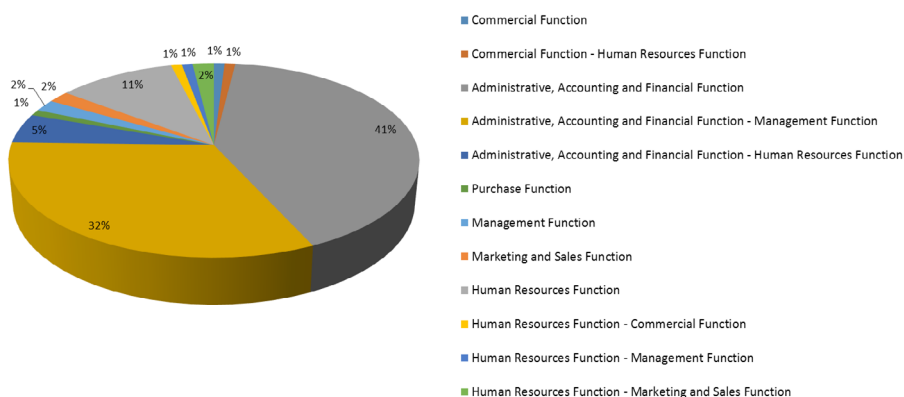
Source. Prepared by the author.

Figure 3 above shows that 85% of the texts translated in the company providing auditing and consulting services correspond to expository texts (though some of them include arguments (4%), instructions (22%), descriptions (1%) or narrations (1%), depending on their text genre). These texts seek to include relevant information regarding auditing and consulting processes already carried out for customers which it works for or submit service proposals to customers which it expects to work for.

Argumentative texts (6%) -such as analysis of legal proceedings and claims, descriptive texts (3%) -such as tax concepts and service descriptions, instructional texts (5%) -such as letters of instruction and standardized reporting letters, and narrative texts (1%) -such as video scripts and emails- are translated in a smaller proportion.

Although documents translated in the company providing auditing and consulting services are mostly expository texts, their contents can be framed within the other four text genres. This requires translators to be able to use various translation techniques that allow, after thoroughly analyzing the elements that surround the text -such as genre, register, writer and audience, amongst others, to adapt the translation for the meaning to be transmitted without misplacing the elements of each genre.

**Figure 4.** Classification of Text Types in the Company Providing Auditing and Consulting Services Based on Pizarro Sánchez (2010)



Source. Prepared by the author.

The results shown in Figure 4 above can be used to conclude four things. Firstly, one hundred percent of texts translated in the company providing auditing and consulting services correspond to professional texts. There are no academic documents issued by researchers, teachers, and students (see Figure 2), as such players do not exist in the company.

Secondly, the administrative, accounting and financial function typically issues the documents to be translated in the company providing auditing and consulting services (78%). The nature of the company supports this fact. While such a percentage corresponds to documents issued by the said function, 32% of those documents comprise information issued by the management function, whose support lies in the fact that company executives are responsible for approving auditing and consulting processes and, then, sending them to the customer. 5% of those documents, in turn, comprise information issued by the human resources function since some documents subject to translation -such as certificates and curricula, issued by the aforementioned function, should



be included in proposals to provide services outside the country or must be translated as evidence of processes for multinational companies with branches in Colombia.

Thirdly, and upon having cleared the other elements of Figure 4, it can also be concluded that texts subject to translation from the human resources function (21%) are relevant in comparison with texts from other functions, such as the commercial function (1%), the purchase function (1%), the management function (2%), and the marketing and sales function (2%). While some documents come from the functions above, 10% corresponds to documents issued by the human resources function.

Finally, Figure 4 shows that no texts from the manufacturing function are translated in the company providing auditing and consulting services, which is evident due to its nature -no products are manufactured but services are rendered.

#### *4.2 Analysis of Results*

The translation of texts issued in the company providing auditing and consulting services is as varied as their own nature. Consequently, it is not possible to refer to a single translation technique used therein as the syntactic richness of the text encourages translators to use several resources to ensure transparent and faithful renditions.

This section includes some samples of the most representative texts subject to translation in the company providing auditing and consulting services and, based on the literature review, their typological features and translation techniques are stated. It is worth mentioning that (i) only three documents out of the eighteen used in the research are included herein, (ii) the original texts are modified in terms of length and contents (sensitive data) due to security policies, and (iii) the translations taken as reference are not modified (i.e. no corrections were made).

The analysis results are presented below in two types of tables:

- The first ones (even numbers) are two-column tables in which the source document and its translation are included. These tables allow to analyze the discourse of the source text and the translation provided by the company subject to study.
- The second ones (odd numbers) include the typological and translation analysis of each translation. The first group includes genre, communication purpose, communication functions, register, and metadiscourse of the selected text. The second group takes sentences,

phrases or paragraphs from the documents (both source text and target text) and classifies them by technique or procedure used in the translation process. It is worth mentioning that, due to its length, only one example is taken by technique or procedure in each document analyzed. Words in bold are used in these tables in order to easily locate the technique used in the translation examples.

As the length of selected texts varies, not all of them include examples of every existing translation technique or procedure, nor metadiscourse related elements subject to analysis in the translation process.

Table 2. Translation of Letters of Recommendations

Texto de origen	Texto de llegada
<p>Señor N. N. Directora Administrativa y Financiera ABC S.A.S Bogotá</p> <p>30 de mayo de 2011</p> <p><b>Referencia: Recomendaciones de control interno</b></p> <p>Apreciado señor N.:</p> <p>En mi carácter de revisor fiscal de ABC S.A.S., me permito adjuntar a la presente un memorando cuyo objeto es poner en su conocimiento debilidades y deficiencias en la estructura de control interno de la Compañía o en su funcionamiento, tal como se definen a continuación de acuerdo con normas de auditoría generalmente aceptadas, y posibles incumplimientos de normas legales internas y externas a que está sometida la Compañía de acuerdo con la legislación vigente, advertidas como consecuencia de mi evaluación efectuada sobre la estructura y funcionamiento del control interno, no con el fin de expresar un concepto o dar seguridad sobre el mismo, sino para contribuir a mejorar los actuales procedimientos de seguridad y control establecidos por la Compañía, las cuales por su naturaleza es necesario que la administración evalúe y tome las medidas de corrección pertinentes lo más pronto posible.</p>	<p>Mr. John Doe Chief Financial Officer ABC S.A.S. Bogotá</p> <p>May 30, 2011</p> <p><b>Reference: Recommendations on Internal Control</b></p> <p>Dear Mr. Doe,</p> <p>As the Statutory Auditor of ABC S.A.S. (hereinafter the "Company"), I am hereto attaching a memorandum aimed at letting you know some weaknesses and deficiencies on the internal control structure of the Company or in its functioning, as defined as follows in compliance with generally accepted auditing standards, as well as possible incompliance with the internal and external regulations which the Company is subject to, in accordance with current legislation, warmed while making my assessment on the internal control structure and functioning, not in order to express a concept or provide assurance on it, but to contribute to improve the current procedures on control and security established by the Company. Such recommendations, due to their nature, shall be assessed by the Management, which is to take the corresponding corrective measures as soon as possible.</p>

<p><b>Debilidad Material (DM)</b> - Es una condición reportable en la cual el diseño y operación del componente de control interno específico no reduce, a un relativo bajo nivel, el riesgo que errores o fraudes en montos que serían materiales en relación con los estados financieros puedan ocurrir y no ser detectados en un período de tiempo por los empleados en el curso normal de ejecución de sus labores de control asignadas.</p> <p><b>Condición Reportable/Deficiencia significativa (CR/DS)</b> - Son temas que deben ser comunicados por que ellos representan deficiencias importantes en el diseño y operación del control interno que podrían afectar adversamente la habilidad de la Compañía para registrar, procesar, resumir y reportar información financiera consistente con las aserciones de la gerencia implícitas en los estados financieros. Tales deficiencias pueden incluir aspectos de los componentes del control interno de: a) el ambiente de control, b) la evaluación de los riesgos, c) las actividades de control, d) los sistemas de información y comunicación, o e) su monitoreo.</p> <p><b>Posibles Incumplimientos en Normas Legales (PINL)</b> - Posibles incumplimientos en normas legales a que está sometida la Compañía de acuerdo con la legislación vigente.</p> <p><b>Otras Observaciones de control interno / Situaciones de Negocio (OO/SN)</b> - Observaciones, recomendaciones y temas de negocios, las cuales están destinadas a ayudar a la Compañía a mejorar su control interno y lograr eficiencias operacionales.</p> <p>A continuación se incluye un resumen ejecutivo de los temas más importantes de control interno identificados (ver Anexo 1 para comentarios detallados):</p> <p><b>Condiciones reportables - deficiencia, debilidades materiales</b></p> <ol style="list-style-type: none"> <li>1. Firmas de no autorizadas para el manejo de cuentas bancarias</li> <li>2. Inadecuado proceso de elaboración y revisión de impuestos</li> </ol>	<p><b>Material Weakness (MW)</b>: It is a reportable condition on which the design and operation of the specific internal control component does not reduce, to a relatively low level, the risk that errors or fraud in amounts that would be material on the financial statements may occur and not be detected by the employees for a period of time, during the regular course of their assigned tasks.</p> <p><b>Reportable Condition/Significant Weaknesses (RC/SW)</b>: These matters shall be communicated because they represent significant deficiencies on the design and operation of the internal control that may adversely affect the Company's ability to record, process, summarize and report financial information consistent with the Management's assertions implicit in the financial statements. Such deficiencies may include aspects from the internal control components of: a) control environment, b) risks assessment, c) control activities, d) information and communication systems, or e) monitoring.</p> <p><b>Possible Incompliance with Legal Regulations (PILR)</b>: Possible incompliance with internal and external legal regulations, which the Company is subject to, according to the current legislation.</p> <p><b>Other Observations on Internal Control/Business Situations (OO/BS)</b>: Observations, recommendations and business matters aimed at assisting the Company on improving its internal control and achieving operating efficiency.</p> <p>An executive summary of the most important internal control matters identified (see Appendix 1 for detailed comments) is included as follows:</p> <p><b>Reportable conditions - deficiency, material weakness</b></p> <ol style="list-style-type: none"> <li>1. Unauthorized signatures to manage bank accounts</li> <li>2. Inadequate tax computation and review</li> </ol>
<p>Como las pruebas de auditoría se desarrollaron con base en muestreos, además de corregir los casos específicos que se citan en el Anexo 1 adjunto a título de ejemplo, es necesario que la administración se cerciore que estos casos no sucedan en otras áreas de la Compañía.</p> <p>Adicionalmente, en el Anexo 1 también he incluido observaciones y recomendaciones (y temas de negocios), las cuales han venido a mi atención durante mis pruebas de auditoría, designadas a ayudar a la Compañía a mejorar su control interno.</p> <p>Esta carta es emitida sólo para información y uso de la Compañía, y no debe ser usada por ninguna otra persona distinta a las incluidas en esta comunicación.</p> <p>Si ustedes desean alguna información adicional o les gustaría discutir personalmente algunos de los temas tratados por favor no duden en contactarme.</p> <p>Agradezco la colaboración recibida del personal de la Compañía, en relación con la labor desarrollada.</p> <p>Atentamente,</p> <p>NN. NN. Revisor Fiscal Tarjeta Profesional No. XXXXX-X</p> <p>CC Ms. Jane Doe, Contadora</p>	<p>It is important taking into account that our audit tests were developed based on sampling; therefore, in addition to correcting the specific cases mentioned in Appendix 1 attached hereto, it is necessary that the Management verifies that these cases do not take place in other areas of the Company.</p> <p>In addition, I have included comments and recommendations (as well as business matters) in Appendix 1. All they have come to my attention while performing my audit tests, which aim at helping the Company improve its internal control.</p> <p>This letter is issued only for information and use of the Company, and should not be used by any persons other than those indicated in this communication.</p> <p>Should you need any further information or want to personally discuss any of the matters addressed herein, please do not hesitate to contact me.</p> <p>I appreciate the cooperation received from the staff of the Company in connection with the work performed.</p> <p>Sincerely,</p> <p>Jack Doe Statutory Auditor Professional Card No. XXXXX-X</p> <p>CC: Ms. Jane Doe, Accountant</p>

<p><b>Anexo 1</b></p> <p>Detallamos a continuación por tema evaluado, para su consideración, recomendaciones al control interno y otras observaciones diseñadas para fortalecer los controles de la Compañía y su eficiencia operativa. Cada una de ellas ha sido analizada con el funcionario responsable de las funciones evaluadas y sus comentarios se incluyen junto a las recomendaciones:</p> <p>(Cifras expresadas en miles de pesos)</p> <p><b>Tema:</b> Firmas no autorizadas</p> <p><b>Tipo:</b> SN</p> <p><b>Observación:</b> En el desarrollo del seguimiento a las confirmaciones bancarias efectuadas a 31 de diciembre de 2011, se identificó que existen firmas autorizadas a ante el banco para el manejo de cuenta de personal que no se encuentra vinculado a la compañía, tal como se detalla a continuación:</p> <p>Cuenta corriente No. XXX-XXXXXX-XX de Banco X, indica que el Sr. N. N. tiene registrada firma tipo C al 31 de diciembre de 2011, aun cuando se retiro de la Compañía en el mes de junio del 2011.</p> <p><b>Recomendación:</b> La Compañía debe implementar una revisión periódica de las firmas registradas para el manejo de las cuentas bancarias y garantizar que estás están vigentes con personal que del nivel adecuado y actualmente vinculado con la Compañía.</p> <p><b>Respuesta de la administración:</b> La recomendación fue discutida con N. N., Jefe de tesorería, quien nos manifestó que al Banco X fue radicada la carta con la actualización de firmas en el mes de agosto de 2011, ya que existe una revisión permanente sobre los manejos en cuentas bancarias.</p>	<p><b>Appendix 1</b></p> <p>Recommendations on internal control and other observations designed to strengthen Company's controls and its operating efficiency are detailed below per matter assessed for you to take them into consideration. Each one has been analyzed along with the official in charge of the functions assessed, and their comments are included along with the recommendations:</p> <p>(Amounts expressed in thousands of Colombian pesos)</p> <p><b>Topic:</b> Unauthorized signatures</p> <p><b>Type:</b> BS</p> <p><b>Observation:</b> In following up bank confirmations made at December 31, 2011, we realized that there are signatures authorized before the bank to manage accounts of personnel not linked to the Company. Such details are as follows:</p> <p>Checking account No. XXX-XXXXXX-XX of X Bank states that Mr. Mark Doe has a Type C signature recorded at December 31, 2011, despite of that fact that he left the Company in June 2011.</p> <p><b>Recommendation:</b> The Company should implement a periodic review of signatures registered to manage bank accounts, thus ensuring these are in force and correspond to adequate level personnel currently linked to the Company.</p> <p><b>Management's Response:</b> The recommendation was discussed with July Doe, Head of Treasury, who told us that a letter comprising a list with signatures updated had been filed before X Bank in August 2011, as there is an ongoing review on the management of bank accounts.</p>
<p><b>Tema:</b> Revisión en las obligaciones tributarias</p> <p><b>Tipo:</b> SN</p> <p><b>Observación:</b> Posterior al proceso de revisión efectuado por el auditor de la declaración de renta de ABC S.A.S., para el periodo 2011, se hizo ajustes el día del vencimiento, lo cual genero cambios en la declaración y reprocesos en la revisión.</p> <p><b>Recomendación:</b> La Compañía debe tomar las medidas necesarias para efectuar un adecuado proceso de revisión previo a la revisión efectuada por el revisor fiscal, para así garantizar eficiencias y el adecuado cumplimiento de las obligaciones con entidades de control.</p> <p><b>Respuesta de la administración:</b> Ninguna.</p>	<p><b>Topic:</b> Review of tax liabilities</p> <p><b>Type:</b> BS</p> <p><b>Observation:</b> Adjustments were made on the due date after the review process carried out by the auditor on the income tax return of ABC S.A.S. corresponding to 2011. This led to changes in the return and to reprocesos in the review.</p> <p><b>Recommendation:</b> The Company should adopt certain measures as necessary to carry out an adequate review process prior to the review made by the statutory auditor in order to ensure efficiency and proper compliance with liabilities before control entities.</p> <p><b>Management's Response:</b> None.</p>

Source. Prepared by the author based on material provided by the company.

Table 3. Analysis of the Translation of Letters of Recommendations<sup>9</sup>

- **Genre:** Letter (expository text)
- **Communication Purpose:** To communicate weaknesses and deficiencies found in the audit process and propose recommendations to address them
- **Communication Functions:**
  - To attach a memorandum: ... *me permito adjuntar a la presente...*
  - To communicate the purpose of the document: ... *cuyo objeto es poner en su conocimiento...*
  - To define terms included in the memorandum attached: *Debilidad Material (DM)* - *Es...*
  - To summarize the contents of the memorandum: *A continuación se incluye un resumen...*
  - To encourage the company to review its processes: ... *es necesario que la administración se cerciore que...*
  - To explain the use of the memorandum: *Esta carta es emitida sólo...*
  - To leave it open for further communication: *Si ustedes desean alguna información adicional...*
  - To formally close the communication: *Atentamente...*
  - To submit recommendations from the audit process: *Detallamos a continuación por tema evaluado, para su consideración, recomendaciones al control interno y otras observaciones...*
- **Register:**
  - **Field:** Administration, accounting and finance
  - **Tenor:** Statutory auditor - Customer (from an expert to an expert or semi-expert)
  - **Mode:** Standardized speech and financial terms -such as *estados financieros* and *declaración de renta*
- **Metadiscourse:**
  - **Hedges:** Epistemic verb (*es necesario que, manifestó*), conditional verb (*serían, podrían*)
  - **Booster:** Emphatic (*tal como*)
  - **Attitude Markers:** Adjective of quality (*normal*), sentence adverb (*sólo*)
  - **Self-mentions:** Possessive adjective in the first person (*mi*), verb in the first person (*agradezco, detallamos, me permito*)
  - **Courtesy Expressions:** *Señor N. N., agradezco, atentamente, respetada Señora*
- **Translation Techniques or Procedures:**
  - **Borrowing:**
    - Source Text:* Cifras expresadas en miles de pesos
    - Target Text:* Amounts expressed in thousands of Colombian pesos
  - **Addition:**
    - Source Text:* En mi carácter de revisor fiscal de ABC S.A.S., me permito adjuntar a la presente un **memorando** cuyo objeto es poner en su conocimiento debilidades y deficiencias en la estructura de control interno de la Compañía

9. Evidence of communication functions, register, and metadiscourse found in the source text is not translated as the analysis was originally made in Spanish. Read both the source and target texts in Table 2 herein for more information.

*Target Text:* As the Statutory Auditor of ABC S.A.S. (hereinafter the “Company”), I am hereto attaching a **memorandum** aimed at letting you know some weaknesses and deficiencies on the internal control structure of the Company

– **Calque:**

*Source Text:* Tales **deficiencias** pueden incluir **aspectos** de los **componentes** del **control interno** de: a) el ambiente de **control**, b) la evaluación de los riesgos, c) las actividades de **control**, d) los **sistemas** de **información** y **comunicación**, o e) su **monitoreo**

*Target Text:* Such **deficiencies** may include **aspects** from the **internal control components** of: a) **control** environment, b) risks assessment, c) **control** activities, d) **information** and **communication** systems, or e) **monitoring**

– **Literal Translation:**

*Source Text:* podrían afectar adversamente la habilidad de la Compañía para registrar, procesar, resumir y reportar información financiera consistente con las aserciones de la gerencia implícitas en los estados financieros

*Target Text:* (...) may adversely affect the Company’s ability to record, process, summarize and report financial information consistent with the Management’s assertions implicit in the financial statements

– **Transposition:**

*Source Text:* Firmas de no autorizadas para el manejo de cuentas bancarias

*Target Text:* Unauthorized signatures to manage bank accounts

**Modulation:**

*Source Text:* Son temas que deben ser comunicados por que ellos representan deficiencias importantes en el diseño y operación del control interno

*Target Text:* These matters shall be communicated because they represent significant deficiencies on the design and operation of the internal control

– **Equivalence:**

*Source Text:* Cuenta corriente No. XXX-XXXXXX-XX de Banco X, indica que el Sr. N. N. tiene registrada firma tipo C al 31 de diciembre de 2011, aun cuando se retiro de la Compañía en el mes de junio del 2011

*Target Text:* Checking account No. XXX-XXXXXX-XX of X Bank states that Mr. Mark Doe has a Type C signature recorded at December 31, 2011, despite of that fact that he left the Company in June 2011

– **Adaptation:**

*Source Text:* Señor N. N. / Directora Administrativa y Financiera / ABC S.A.S / Bogotá

*Target Text:* Mr. John Doe / Chief Financial Officer / ABC S.A.S. / Bogotá

– **Expansion:**

*Source Text:* Adicionalmente, en el Anexo 1 también he incluido observaciones y recomendaciones (y temas de negocios), las cuales han venido a mi atención durante mis pruebas de auditoría, designadas a ayudar a la Compañía a mejorar su control interno

*Target Text:* In addition, I have included comments and recommendations (as well as business matters) in Appendix 1. All they have come to my attention while performing my audit tests, which aim at helping the Company improve its internal control

– **Reduction:**

*Source Text:* En mi carácter de revisor fiscal de ABC S.A.S., me permito adjuntar a la presente un memorando cuyo objeto es poner en su conocimiento debilidades y deficiencias en la estructura de control interno de la Compañía

*Target Text:* As the Statutory Auditor of ABC S.A.S. (hereinafter the “Company”), I am hereto attaching a memorandum aimed at letting you know some weaknesses and deficiencies on the internal control structure of the Company

– **Compensation:**

*Source Text:* En mi carácter de revisor fiscal de ABC S.A.S., me permito adjuntar a la presente un memorando cuyo objeto es poner en su conocimiento debilidades y deficiencias en la estructura de control interno de la Compañía

*Target Text:* As the Statutory Auditor of ABC S.A.S. (hereinafter the “Company”), I am hereto attaching a memorandum aimed at letting you know some weaknesses and deficiencies on the internal control structure of the Company

– **Recognized Translation:**

*Source Text:* Atentamente, / NN. NN. / Revisor Fiscal / Tarjeta Profesional No. XXXXX-X

*Target Text:* Sincerely, / Jack Doe / Statutory Auditor / Professional Card No. XXXXX-X

– **Functional Equivalence:**

*Source Text:* Posibles Incumplimientos en Normas Legales (PINL) - Posibles incumplimientos en normas legales a que está sometida la Compañía de acuerdo con la legislación vigente

*Target Text:* Possible Incompliance with Legal Regulations (PILR): Possible incompliance with internal and external legal regulations, which the Company is subject to, according to the current legislation

– **Synonym:**

*Source Text:* A continuación se incluye un resumen ejecutivo de los temas más importantes de control interno identificados (ver Anexo 1 para comentarios detallados)

*Target Text:* An executive summary of the most important internal control matters identified (see Appendix 1 for detailed comments) is included as follows

Source. Prepared by the author.

Table 4. Translation of Reports on Income Tax Returns

Source Text	Target Text
<p>Señor N. N. ABC SAS Cartagena</p> <p>11 de septiembre de 2013</p> <p><b>Referencia: Informe Final de la Declaración de Impuesto de Renta y Complementarios – Año Gravable 2012</b></p> <p>Apreciado N.:</p> <p>Es grato para nuestra Empresa presentar a ustedes las principales conclusiones y observaciones derivadas de la asesoría en el proceso de preparación de la Declaración de Impuesto de Renta y Complementarios correspondiente al Año Gravable 2012 de ABC SAS, de acuerdo con nuestro compromiso profesional.</p> <p>En el memorando adjunto estamos incluyendo los aspectos más relevantes que nuestro equipo de trabajo tuvo en cuenta para llegar a los saldos fiscales del Año Gravable 2012. Para realizar nuestra labor, se tomaron como base las cifras contables contenidas en los estados financieros definitivos de ABC SAS.</p> <p>Algunas de las principales partidas conciliatorias que afectaron la determinación de la renta fueron:</p> <ul style="list-style-type: none"> <li>• Gastos por bonificaciones no deducibles</li> <li>• Gastos no deducibles por conceptos de gastos deportivos y de recreación, gastos de relaciones públicas, costos y gastos de ejercicios anteriores</li> </ul> <p>Agradecemos a ustedes la oportunidad y confianza depositada en nuestra Empresa. Confiamos en que el trabajo realizado haya cumplido sus expectativas, en términos de calidad y servicio.</p> <p>Cordialmente,</p> <p>NN. NN. Socia E-mail: nn.nn@xxxx.com Teléfono: (57-1) xxx xxxx Ext. xxx</p> <p><b>Anexo</b></p> <p><b>Principales hallazgos</b></p> <p><b>1. Partidas Conciliatorias de Patrimonio</b></p> <p><b>1.1 Reajustes fiscales</b></p> <p>De conformidad con las instrucciones de la compañía, no se reajustaron (no reajustaron), fiscalmente los bienes inmuebles y los muebles en el porcentaje señalado para el año 2012 correspondiente al 3.65%.</p> <p><b>1.2 Valor patrimonial de bienes inmuebles</b></p>	<p>Mr. John Doe ABC SAS Cartagena</p> <p>September 11, 2013</p> <p><b>Reference: Report on the Income Tax Return of Taxable Year 2012</b></p> <p>Dear Mr. Doe,</p> <p>We are pleased to submit our main findings and observations to you, resulting from the advice the Company provided to you for preparing the Income Tax Return of Taxable Year 2012 of ABC SAS in accordance with our professional commitment.</p> <p>In the memorandum attached herein we are including the most significant aspects that our team took into consideration to obtain the tax balances of Taxable Year 2012. The accounting figures comprised in the final financial statements of ABC SAS were taken as basis to perform our work.</p> <p>Some of the key reconciliatory items affecting the determination of the income tax are as follows:</p> <ul style="list-style-type: none"> <li>• Expenses on account of non-deductible bonuses</li> <li>• Non-deductible expenses on account of sport and recreational expenses, public relations expenses, and costs and expenses from previous periods</li> </ul> <p>We appreciate the opportunity and trust given to our Company. We expect the work performed has been up to your expectations in terms of quality and service.</p> <p>Yours very truly,</p> <p>Jack Doe Partner E-mail: jack.doe@xxxx.com Phone number: (57-1) xxx xxxx Ext. xxx</p> <p><b>Appendix</b></p> <p><b>Main Findings</b></p> <p><b>1. Equity reconciliatory items</b></p> <p><b>1.1 Tax readjustment</b></p> <p>In accordance with Company's instructions, real estate and personal property were not readjusted on a tax basis in the 3.65% mentioned for 2012.</p> <p><b>1.2 Equity value of real estate</b></p>



<p>El artículo 277 del Estatuto Tributario señala que el valor patrimonial de los inmuebles es el costo fiscal determinado según lo establecido en la ley tributaria.</p> <p>Se debe tener en cuenta que el costo de los bienes inmuebles se encuentra constituido por:</p> <ul style="list-style-type: none"> <li>- El precio de adquisición</li> <li>- El costo de las construcciones y mejoras</li> <li>- Las contribuciones pagadas por valorización del inmueble de que trate.</li> </ul> <p><b>1.3 Cuentas por pagar por concepto de impuestos</b></p> <p>Los valores contables registrados como cuentas por pagar correspondientes al Impuesto de Industria y Comercio - ICA, retenciones a título de Impuesto de Renta, IVA e ICA, así como el saldo por concepto de Impuesto de Renta del año gravable 2012, se ajustaron de acuerdo con los valores definitivos incluidos en las declaraciones privadas presentadas para cada impuesto y período.</p> <p><b>2. Partidas Conciliatorias de la Renta</b></p> <p><b>2.1 Partidas no deducibles</b></p> <p>10 partidas fueron tomadas como no deducibles, ya que por su naturaleza, por disposición legal expresa, o, por no cumplir los requisitos generales de las deducciones contenidas en el artículo 107 del Estatuto Tributario, no son aceptadas fiscalmente.</p>	<p>Article 277 of the Tax Statute states that the equity value of real estate corresponds to the tax cost determined by tax law provisions.</p> <p>It shall be bore in mind that the real estate cost is comprised by:</p> <ul style="list-style-type: none"> <li>- The acquisition price</li> <li>- The cost of buildings and improvements</li> <li>- The contributions paid on account of the valuation of the corresponding real estate.</li> </ul> <p><b>1.3 Accounts payable on concept of taxes</b></p> <p>The accounting figures taken as accounts payable on concept of Industry and Commerce (Municipal) Tax - ICA; the withholdings on account of Income Tax, VAT, and ICA; and the balance on concept of Income Tax corresponding to taxable year 2012, were adjusted according to the final amounts comprised in the private returns filed for the respective taxes and periods.</p> <p><b>2. Income reconciliatory items</b></p> <p><b>2.1 Non-deductible items</b></p> <p>10 items were taken as non-deductible items since they are not accepted by tax regulations due to their nature, legal provision or non-compliance with the general deduction requirements comprised in Article 107 of the Tax Code.</p>
<p><b>2.2 Deducción de aportes parafiscales causados o pagados</b></p> <p>Las autoridades tributarias consistentemente han considerado, que de la lectura del artículo 114 del Estatuto Tributario y del artículo 61 del Decreto 187 de 1975, que en las casillas donde se deben informar los aportes al sistema de seguridad social y los aportes parafiscales, debe incluirse lo efectivamente pagado y no lo causado, siendo también la porción deducible lo que corresponda a lo pagado y no a lo causado. Esta ha sido una interpretación a partir de la literalidad de la norma. La DIAN sostuvo la anterior posición en el concepto 42747 de 2009:</p> <p><i>"La deducción por concepto de aportes parafiscales procede respecto de los aportes efectivamente pagados en el año, sin que para el efecto se supedita la procedencia de los mismos a la correspondencia con el año gravable por el cual se efectúan. Además, es evidente que dicha previsión no admite la causación de los aportes parafiscales para efectos de reconocer la procedencia de la deducción."</i></p> <p>En nuestra opinión esta interpretación ignora que las normas en que se basa datan de una época anterior a la obligación de llevar contabilidad por causación, por lo que si de las normas no se desprende de forma inequívoca que su intención hubiera sido atar la procedencia de la deducción a los pagos realizados durante el año (como es el caso del impuesto de industria y comercio), debe entenderse que para los contribuyentes obligados a llevar su contabilidad por el sistema de causación, lo deducible será lo causado.</p> <p>...</p>	<p><b>2.2 Deductions on accrued or paid payroll taxes</b></p> <p>From a literal reading of Article 114 of the Tax Code and Article 61 of Decree 187 of 1975, tax authorities state that the boxes to report on contributions to the social security system and payroll taxes should contain the amounts actually paid rather than those accrued, being the deductible amount also the value corresponding to the portion paid rather than that accrued. The above position was indicated by DIAN in its Concept 42747 of 2009:</p> <p><i>"Deductions on account of payroll taxes are applicable to the contributions actually paid in the year, but its application is not limited to the correspondence with the taxable year for which the payment has been made. Additionally, it is evident that such provision does not admit accrual of payroll taxes for purposes of making the deduction applicable."</i></p> <p>In our opinion, such interpretation ignores that its regulatory basis comes from a time prior to the obligation of accrual-based accounting keeping, and if the regulations do not unmistakably indicate their intention to link the application of the deduction to the payments actually made during the year (as is the case of the Industry and Commerce (Municipal) Tax), it is to be understood that for taxpayers compelled to keep accounting under the accrual system, the deductible is the value accrued.</p> <p>...</p>

2.3 Deducción por indemnizaciones laborales	2.3 Deductions on account of labor indemnities
<p>La Compañía tomó como deducción el valor pagado por indemnizaciones laborales en la suma de \$31,745.</p> <p>Es importante resaltar que en reciente jurisprudencia, El Consejo de Estado (Sentencia del 26 de noviembre de 2009, Expediente 16877 de 2009) sostuvo que las indemnizaciones por despido sin justa causa no son deducibles del impuesto sobre la renta en la medida en que de conformidad con las normas de carácter laboral que regulan la materia: ... "las indemnizaciones por despido no son salario, pues, su pago no obedece a la contraprestación directa del servicio, que por lo demás ya terminó, sino, al resarcimiento de los perjuicios causados al trabajador por el incumplimiento del empleador a lo pactado en el contrato", y en ese sentido no son expensas necesarias asociadas a la actividad productora de renta del empleador.</p> <p>A pesar de lo anterior, se tomó la posición de que la causa de este fallo fue la falta de rigor probatorio en el proceso, pues el actor se concentró en adelantar el debate en el plano de lo conceptual, olvidando acreditar que el gasto cumplía los requisitos del artículo 107 del Estatuto Tributario, hecho que insinuó el Consejo en sus consideraciones:</p> <p>...</p>	<p>The amount paid on account of labor indemnities, amounting to \$31,745, was taken by the Company as deduction.</p> <p>The above is decided considering the recent judicial decision in which the State Council (Decision of November 26, 2009, File 16877 of 2009) states that indemnities for dismissal without fair grounds are not deductible from income tax to the extent that in accordance with the labor regulations on the subject: ... "indemnities for dismissal are not salary, as they do not correspond to payment in consideration of a direct service, which is already ended, but to the reimbursement for damages caused to the worker upon non-compliance by the employer to the agreement in the contract", and in this sense, these are not necessary expenses associated to the income generating activity of the employer.</p> <p>Despite this, it was stated that the cause of this failure was the lack of rigorous evidence in the process because the Company was focused on working in the debate on the conceptual level, forgetting to prove that the expenditure met the requirements of Article 107 of the Tax Code. Such fact was suggested by Council in its considerations:</p> <p>...</p>

Source. Prepared by the author based on material provided by the company.

Table 5. Analysis of the Translation of Reports on Income Tax Returns<sup>10</sup>

- **Genre:** Report (expository text)
- **Communication Purpose:** To communicate conclusions arising from the advice provided in preparing the income tax return
- **Communication Functions:**
  - To communicate the nature of the report: *Informe final de...*
  - To specify the nature of the information to be included in the document: *Es grato para nuestra Empresa presentar a ustedes las principales conclusiones...*
  - To communicate the contents of the document attached: *En el memorando adjunto estamos incluyendo...*
  - To express appreciation for the help provided: *Agradecemos a ustedes...*
  - To formally close the communication: *Cordialmente...*
  - To communicate audit findings auditoría: *Principales hallazgos...*
- **Register:**
  - **Field:** Administration, accounting and finance
  - **Tenor:** Partner - Customer (ABC SAS) (from expert to expert or semi-expert)
  - **Mode:** Formal speech using financial terms -such as *partidas reconciliatorias* and *valor patrimonial*
- **Metadiscourse:**
  - **Booster:** Adjective of quality (*principales*), emphatic (*es importante resaltar*)
  - **Attitude Markers:** Sentence adverb (*efectivamente*)
  - **Engagement Markers:** Personal pronouns in the second person (*ustedes*)

10. Evidence of communication functions, register, and metadiscourse found in the source text is not translated as the analysis was originally made in Spanish. Read both the source and target texts in Table 4 herein for more information.

- **Self-mentions:** Possessive adjective in the first person (*nuestra*), verb in the first person (*agradecemos, estamos incluyendo*)
- **Courtesy Expressions:** *señor N. N., apreciado N., cordialmente*
- **Translation Techniques or Procedures:**
  - **Borrowing:**

*Source Text:* Los valores contables registrados como cuentas por pagar correspondientes al Impuesto de Industria y Comercio - ICA, retenciones a título de Impuesto de Renta, IVA e ICA

*Target Text:* The accounting figures taken as accounts payable on concept of Industry and Commerce (Municipal) Tax - ICA; the withholdings on account of Income Tax, VAT, and ICA
  - **Naturalization:**

*Source Text:* En el **memorando** adjunto estamos incluyendo los aspectos más relevantes que nuestro equipo de trabajo tuvo en cuenta para llegar a los saldos fiscales del Año Gravable 2012

*Target Text:* In the **memorandum** attached herein we are including the most significant aspects that our team took into consideration to obtain the tax balances of Taxable Year 2012
  - **Calque:**

*Source Text:* Gastos **no deducibles** por conceptos de gastos deportivos y de recreación, gastos de relaciones públicas, costos y gastos de ejercicios anteriores

*Target Text:* **Non-deductible** expenses on account of sport and recreational expenses, public relations expenses, and costs and expenses from previous periods
  - **Literal Translation:**

*Source Text:* Se debe tener en cuenta que el costo de los bienes inmuebles se encuentra constituido por / **El costo de las construcciones y mejoras**

*Target Text:* It shall be bore in mind that the real estate cost is comprised by / **The cost of buildings and improvements**
  - **Transposition:**

*Source Text:* Es grato para nuestra Empresa presentar a ustedes las principales conclusiones y observaciones **derivadas** de la asesoría en el **proceso de preparación** de la Declaración de Impuesto de Renta y Complementarios

*Target Text:* We are pleased to submit our main findings and observations to you, **resulting** from the advice the Company provided to you **for preparing** the Income Tax Return
  - **Modulation:**

*Source Text:* Es grato para nuestra Empresa presentar a ustedes las principales conclusiones y observaciones derivadas de la asesoría en el proceso de preparación de la Declaración de Impuesto de Renta y Complementarios

*Target Text:* **We are pleased** to submit our main findings and observations to you, resulting from the advice the Company provided to you for preparing the Income Tax Return
  - **Equivalence:**

*Source Text:* **Cordialmente**, / NN. NN. / Socia / E-mail: nn.nn@xxxx.com / Teléfono: (57-1) xxx xxxx Ext. xxx

*Target Text:* **Yours very truly**, / Jack Doe / Partner / E-mail: jack.doe@xxxx.com / Phone number: (57-1) xxx xxxx Ext. xxx
  - **Adaptation:**

*Source Text:* Cordialmente, / NN. NN. / Socia / E-mail: nn.nn@xxxx.com / Teléfono: (57-1) xxx xxxx Ext. xxx

*Target Text:* Yours very truly, / **Jack Doe** / Partner / E-mail: jack.doe@xxxx.com / Phone number: (57-1) xxx xxxx Ext. xxx

– **Expansion:**

*Source Text:* Las contribuciones pagadas por valorización del inmueble de que trate

*Target Text:* The contributions paid **on account of** the valuation of the corresponding real estate

– **Reduction:**

*Source Text:* Algunas de las principales partidas conciliatorias **que afectaron** la determinación de la renta fueron

*Target Text:* Some of the key reconciliatory items **affecting** the determination of the income tax are as follows

– **Compensation:**

*Source Text:* En el **memorando adjunto** estamos incluyendo los aspectos más relevantes que nuestro equipo de trabajo tuvo en cuenta para llegar a los saldos fiscales del Año Gravable 2012

*Target Text:* In the **memorandum attached herein** we are including the most significant aspects that our team took into consideration to obtain the tax balances of Taxable Year 2012

– **Recognized Translation:**

*Source Text:* Informe Final de la Declaración de **Impuesto de Renta y Complementarios**

*Target Text:* Report on the **Income Tax Return**

– **Functional Equivalence:**

*Source Text:* **Se debe tener en cuenta que** el costo de los bienes inmuebles se encuentra constituido por...

*Target Text:* **It shall be bore in mind that** the real estate cost is comprised by...

– **Synonym:**

*Source Text:* Es grato para nuestra Empresa presentar a ustedes las principales **conclusiones** y observaciones derivadas de la asesoría en el proceso de preparación de la Declaración de Impuesto de Renta y Complementarios

*Target Text:* We are pleased to submit our main **findings** and observations to you, resulting from the advice the Company provided to you for preparing the Income Tax Return

Source. Prepared by the author.

Table 6. Translation of Memoranda

Source Text	Target Text
<p>Respetados señores:</p> <p>Hemos revisado la información suministrada por ABC y sobre ello tenemos los siguientes comentarios:</p> <p><b>CONTABILIDAD</b></p> <ul style="list-style-type: none"> <li>No hemos recibido la información a migrar en los módulos contables de cuentas por cobrar y por pagar respectivamente, a corte Septiembre 30 de 2014. Por tal razón adjuntamos las plantillas en la estructura requerida para tal fin, en donde es necesario nos informen los saldos por factura, valor histórico de la transacción (dólares, pesos) entre otros...</li> <li>Requerimos la información contable de las transacciones registradas en módulos diferentes a cuentas por pagar (información suministrada vía email para registro) en el mes de octubre, indicando los cruces de documentos, terceros y valores con el fin de registrar dicha información en nuestro software contable.</li> <li>Es importante recibir la información completa para medios magnéticos de acuerdo a la resolución emitida por la Dirección de Impuestos y Aduanas Nacionales - DIAN, teniendo en cuenta la estructura planteada en el archivo adjunto.</li> <li>Nos encontramos validando la información suministrada por parte de ABC, por lo que cualquier aclaración que surja de esta, se solicitará mayor detalle.</li> <li>Solicitamos interfaz contable del mes de octubre, para realizar el paralelo de la información registrada entre las partes...</li> </ul> <p><b>LEGALES</b></p> <ul style="list-style-type: none"> <li>Requerimos de manera urgente el certificado de cámara de comercio y RUT actualizado (Representante legal y Revisor fiscal), para efectos de solicitud de usuarios ante la banca, teniendo en cuenta nuestra responsabilidad sobre la tesorería a partir del mes de noviembre...</li> <li>La información mencionada en el punto anterior también es indispensable para la actualización de usuarios ante la Dirección de Impuestos y Aduanas Nacionales y solicitud de los mecanismos digitales para efectos de presentación de las declaraciones tributarias.</li> </ul> <p>...</p> <p><b>NÓMINA</b></p> <ul style="list-style-type: none"> <li>Se envió el formato de sabana de conceptos, para la parametrización del software de nómina, para lo cual se adelanto conversaciones con N. N. en donde nos indicó podríamos validar el tema con NN. NN. para el diligenciamiento de la misma. Nos encontramos atentos a definir la fecha de la reunión.</li> <li>De la información suministrada, relacionada con las vacaciones de los empleados nos fue informado los días tomados y días pendientes. Es necesario contar adicionalmente, con la fecha de Inicio y la Fecha Final. Es posible acceder a esta información?</li> </ul>	<p>Dear Sirs,</p> <p>Upon reviewing the information provided by ABC, the following comments arose:</p> <p><b>ACCOUNTING-RELATED COMMENTS</b></p> <ul style="list-style-type: none"> <li>No information has been received in order to conduct the migration process in accounting modules corresponding to accounts receivable and accounts payable, respectively, at September 30, 2014. Therefore, templates were attached to the structure required for such purpose so that we need to be informed of the balances per invoice, and of the transaction historical value (USD, COP), amongst other...</li> <li>We need any accounting information corresponding to transactions taken in October to modules other than accounts payable (information provided through email for recording purposes), including document crossings, third parties, and amounts in order to record such information in our accounting software.</li> <li>We need to receive all important information for magnetic media in accordance with the order issued by the Tax Authorities - DIAN (for its acronym in Spanish), taking into account the structure proposed in the file attached.</li> <li>We are validating the information provided by ABC; consequently, any further information on it will be requested if needed.</li> <li>The October accounting interface was requested in order to parallel the information recorded by both parties...</li> </ul> <p><b>LEGAL-RELATED COMMENTS</b></p> <ul style="list-style-type: none"> <li>Considering our responsibility on the treasury area as from November, we need to be provided, as soon as possible, with the Certificate of Existence and Legal Representation issued by the Chamber of Commerce and with the Unique Tax Registry - RUT (for its acronym in Spanish) duly updated -both belonging to the Legal Representative and to the Statutory Auditor- in order to request users to the bank...</li> <li>The information mentioned in the paragraph above is necessary to update users before the DIAN and request digital mechanisms to submit tax returns.</li> </ul> <p>...</p> <p><b>PAYROLL-RELATED COMMENTS</b></p> <ul style="list-style-type: none"> <li>The form to include concepts was sent in order to parameterize the payroll software. Upon talking to Jack Doe, we were said that we could validate this matter with Mark Doe and so fill the form out. The date of such meeting is not yet scheduled.</li> <li>We were informed of the days taken and the days not yet taken on concept of employee vacation. We also need to know the start date and the end date. Is it possible to access this information?</li> </ul>

<ul style="list-style-type: none"><li>• De acuerdo a la información suministrada por N. N., existe un préstamo otorgado al NN. NN., el cual venció el 23 de Octubre. En la información reportada por ABC, no existen préstamos de empleados. Requerimos nos confirmen el status de los préstamos otorgados.</li><li>• ....</li></ul> <p>De antemano, muchas gracias por tu ayuda.</p> <p>Cordialmente,</p> <p>N. N. Gerente</p>	<ul style="list-style-type: none"><li>• According to the information provided by Jack Doe, a loan was granted to Mark Doe. Such loan expired on October 23. However, no loans granted to employees are included in the information reported by ABC. We need to be informed of the status of loans granted.</li><li>• ....</li></ul> <p>Thank you so much for your help.</p> <p>Sincerely,</p> <p>John Doe Manager</p>
---	---

Source. Prepared by the author based on material provided by the company.

Table 7. Analysis of the Translation of Memoranda<sup>11</sup>

<ul style="list-style-type: none"><li>– Genre: Memorandum (expository text)</li><li>– Communication Purpose: To comment on a certain information supplied</li><li>– Communication Functions:<ul style="list-style-type: none"><li>– To communicate the intension of the memorandum: <i>Hemos revisado la información suministrada por...</i></li><li>– To attach a document: ... <i>Por tal razón adjuntamos...</i></li><li>– To request information: <i>Requerimos la información contable de...</i></li><li>– To justify a request: <i>Es importante recibir la información completa para...</i></li><li>– To communicate an action that is taking place: <i>Nos encontramos validando...</i></li><li>– To request information: <i>Solicitamos la interfaz...</i></li><li>– To request information: <i>Requerimos de manera urgente el...</i></li><li>– To justify a request: <i>La información mencionada en el punto anterior también es indispensable para...</i></li><li>– To communicate an action that took place: <i>Se envió el formato de...</i></li><li>– To request information: <i>Es necesario contar adicionalmente...</i></li><li>– To request confirmation of information: <i>Requerimos nos confirmen el status de...</i></li><li>– To formally close the communication: <i>Cordialmente...</i></li></ul></li><li>– Register:<ul style="list-style-type: none"><li>– Field: Administration, accounting and finance</li><li>– Tenor: Manager - Customer (ABC) (from expert to expert or semi-expert)</li><li>– Mode: Formal speech using financial terms -such as <i>cuenta por pagar</i> and <i>cuenta por cobrar</i></li></ul></li><li>– Metadiscourse:<ul style="list-style-type: none"><li>– Hedges: Conditional verb (<i>podríamos</i>)</li><li>– Boosters: Adjective of quality (<i>completa</i>)</li><li>– Self-mentions: Verb in the first person (<i>hemos revisado, tenemos</i>), possessive adjective in the first person (<i>nuestro</i>)</li><li>– Courtesy Expressions: <i>respetados señores, muchas gracias, cordialmente</i></li></ul></li><li>– Translation Techniques or Procedures:</li></ul>
---

11. Evidence of communication functions, register, and metadisource found in the source text is not translated as the analysis was originally made in Spanish. Read both the source and target texts in Table 6 herein for more information.

– **Borrowing:**

*Source Text:* Es importante recibir la información completa para medios magnéticos de acuerdo a la resolución emitida por la **Dirección de Impuestos y Aduanas Nacionales**, teniendo en cuenta la estructura planteada en el archivo adjunto

*Target Text:* We need to receive all important information for magnetic media in accordance with the order issued by the Tax Authorities - **DIAN** (for its acronym in Spanish), taking into account the structure proposed in the file attached

– **Naturalization:**

*Source Text:* ¿Es **posible** acceder a esta información?

*Target Text:* Is it **possible** to access this information?

– **Calque:**

*Source Text:* Solicitamos **interfaz** contable del mes de octubre, para realizar el paralelo de la información registrada entre las partes...

*Target Text:* The October accounting **interface** was requested in order to parallel the information recorded by both parties...

– **Literal Translation:**

*Source Text:* Requerimos la información contable de las transacciones registradas en módulos diferentes a cuentas por pagar (información suministrada vía email para registro) en el mes de octubre, indicando los cruces de documentos, terceros y valores con el fin de registrar dicha información en nuestro software contable

*Target Text:* We need any accounting information corresponding to transactions taken in October to modules other than accounts payable (information provided through email for recording purposes), including document crossings, third parties, and amounts in order to record such information in our accounting software

– **Transposition:**

*Source Text:* La información mencionada en el punto anterior también es indispensable para la actualización de usuarios ante la Dirección de Impuestos y Aduanas Nacionales y solicitud de los mecanismos digitales para efectos de presentación de las declaraciones tributarias

*Target Text:* The information mentioned in the paragraph above is necessary to update users before the DIAN and request digital mechanisms to submit tax returns

– **Modulation:**

*Source Text:* No hemos recibido la información a migrar en los módulos contables de cuentas por cobrar y por pagar respectivamente, a corte Septiembre 30 de 2014

*Target Text:* No information has been received in order to conduct the migration process in accounting modules corresponding to accounts receivable and accounts payable, respectively, at September 30, 2014

– **Equivalence:**

*Source Text:* Es importante recibir la información completa para medios magnéticos de acuerdo a la resolución emitida por la **Dirección de Impuestos y Aduanas Nacionales** - DIAN, teniendo en cuenta la estructura planteada en el archivo adjunto

*Target Text:* We need to receive all important information for magnetic media in accordance with the order issued by the Tax Authorities - DIAN (for its acronym in Spanish), taking into account the structure proposed in the file attached

– **Adaptation:**

*Source Text:* De acuerdo a la información suministrada por N. N., existe un préstamo otorgado al NN. NN.

*Target Text:* According to the information provided by **Jack Doe**, a loan was granted to **Mark Doe**

– **Expansion:**

*Source Text:* No hemos recibido la información a **migrar** en los módulos contables de cuentas por cobrar y por pagar respectivamente, a corte Septiembre 30 de 2014

*Target Text:* No information has been received **in order to conduct the migration process** in accounting modules **corresponding** to accounts receivable and accounts payable, respectively, at September 30, 2014

– **Reduction:**

*Source Text:* **Por tal razón** adjuntamos las plantillas en la estructura requerida para tal fin, en donde es necesario nos informen los saldos por factura, valor histórico de la transacción (dólares, pesos) entre otros

*Target Text:* **Therefore**, templates were attached to the structure required for such purpose so that we need to be informed of the balances per invoice, and of the transaction historical value (USD, COP), amongst other

– **Compensation:**

*Source Text:* Requerimos de manera urgente el **certificado de cámara de comercio** y RUT actualizado (Representante legal y Revisor fiscal), para efectos de solicitud de usuarios ante la banca, teniendo en cuenta nuestra responsabilidad sobre la tesorería a partir del mes de noviembre...

*Target Text:* Considering our responsibility on the treasury area as from November, we need to be provided, as soon as possible, with the **Certificate of Existence and Legal Representation issued by the Chamber of Commerce** and with the Unique Tax Registry - RUT (for its acronym in Spanish) duly updated -both belonging to the Legal Representative and to the Statutory Auditor- in order to request users to the bank...

– **Recognized Translation:**

*Source Text:* Por tal razón adjuntamos las plantillas en la estructura requerida para tal fin, en donde es necesario nos informen los saldos por factura, valor histórico de la transacción (dólares, pesos) entre otros

*Target Text:* Therefore, templates were attached to the structure required for such purpose so that we need to be informed of the balances per invoice, and of the transaction historical value (USD, COP), amongst other

– **Functional Equivalence:**

*Source Text:* Requerimos la información contable de las transacciones **registradas** en módulos diferentes a cuentas por pagar (información suministrada vía email para registro) en el mes de octubre

*Target Text:* We need any accounting information corresponding to transactions **taken** in October to modules other than accounts payable (information provided through email for recording purposes)

– **Synonym:**

*Source Text:* Por tal razón adjuntamos las plantillas en la estructura requerida para tal fin, en donde es necesario nos informen los saldos por factura, valor histórico de la transacción (dólares, pesos) entre otros

*Target Text:* Therefore, templates were attached to the structure required for such purpose so that we need to be informed of the balances per invoice, and of the transaction historical value (USD, COP), amongst other

Source. Prepared by the author.



## Conclusions

Analyzing text types of documents subject to translation in the company providing auditing and consulting services contributes to the translation process. As the translator has to enter into a close relationship with the source text, identifying its most representative features not only facilitates its interpretation but also provides key tools for the translation process. Firstly, determining whether a text is descriptive, narrative, argumentative, expository or instructional (Camba, 2006, and Pizarro Sánchez, 2010), i.e. being aware of its genre, and recognizing its own register-related components, i.e. field, tenor and tone (Suau Jiménez, 2010), places the translator in the source text discourse and allows them to more accurately choose how they convey the message in the target language. Furthermore, recognizing the communication purpose and the communication functions of the text subject to translation (Suau Jiménez, 2010) enables the translator to understand the message; the more explicit the intention of the writer of a text subject to translation is to the translator, the clearer, more transparent and more coherent its transfer in the target language will be. Thirdly, detecting metadiscourse elements of the text subject to translation (Suau Jiménez, 2010) allows the translator to understand in more detail the relationship between the writer and the reader and, therefore, transfer the message in the translated text with the particular nuances of the target language -thus completing the writer-text-reader relationship.

Based on the classification of text types and text genres proposed by Camba (2006), 85% of documents translated in the company providing auditing and consulting services correspond to expository texts (agreements, letters, certificates, emails, reports, manuals, memoranda, and proposals, amongst others), 6% to argumentative texts (analysis of legal proceedings, claims, interviews, assessment tools, and audit opinions, amongst others), 3% to descriptive texts (tax concepts, emails, and descriptions of tax returns, amongst others), 5% to instructional texts (letters of instructions, working guidelines, audit instructions, and procedure manuals, amongst others), and 1% to narrative texts (emails, and video scripts, amongst others). In turn, based on the classification provided by Pizarro Sánchez (2010), 100% of texts translated in this company correspond to professional texts, rather than academic ones, issued by the administration, accounting and finance, commercial, human resources, management, purchase, and marketing and sales functions. Two reasons lie behind these results: The type of texts issued by the company and the type of company of this case study. These texts are specialized and typically communicate results on auditing and consulting processes to stakeholders. On the other hand, as the company subject to study is an auditing and consulting

business, the relationship between the administrative, accounting, financial, and commercial areas -without leaving aside the others- of the parties involved -company providing the service and customer- in the service provided -auditing and consulting- is significant and represents the nature of the business.

The communication purpose of documents translated in the company providing auditing and consulting services -which are usually formal and include specific financial terms (mode of register), addressed to stakeholders of the business relationship (tenor of register), and issued by the administrative, accounting and financial function (field of register)- is to *share* information, *certify* data, *submit* guidelines, *describe* facts, *present* information, and *explain* processes, amongst others. These actions correspond to the nature of expository texts (Camba, 2006, and Pizarro Sánchez, 2010). Similarly, the communication functions of such purposes -such as *introducing* parties involved in a certain process, *explaining* information, *presenting* objectives, *summarizing* information, *motivating* concrete actions, *attaching* information, *detailing* data, *identifying* facts, *describing* events, and *justifying* behaviors, amongst others- verify the nature of the texts subject to translation in the company providing auditing and consulting services.

The most common metadiscourse elements (Suau Jiménez, 2010) of texts subject to translation in the company providing auditing and consulting services, whose analysis allows the translator to strengthen their relationship with the source text and its author in order to render more faithful and transparent translations, include hedges (epistemic verbs, conditional verbs, and adverbs of frequency), attitude markers (comparatives, sentence adverbs, and adjectives of quality), engagement markers (rhetorical questions and personal pronouns in the second person), boosters (emphatics, adverbs of amplification, frequency adverbs, and adjectives of quality), self-mentions (verbs and possessive pronouns in the first person), and courtesy expressions. These elements are common in some texts and less so in others, depending on the business function that issues them and on their communicative intention.

Another key aspect in the translation of texts issued in the company providing auditing and consulting services -in addition to the text type analysis above- is the use of translation techniques or procedures (López Guix & Minett Wilkinson, 2006, and Molina & Hurtado Albir, 2002). Although the nature of these texts is diverse, not all techniques or procedures are used in the translation process (see Table 1). Since the texts subject to translation are mostly specialized, oblique translation techniques or procedures prevail. In this regard, transposition, modulation, and adaptation are mostly used, and borrowing, naturalization, calque, and literal translation are subordinated (but

not unused). Supplementary techniques or procedures -such as expansion, reduction, compensation, recognized translation, functional equivalence, and synonymy- are also used. Their use is evident because of discourse differences between the Spanish and English languages: The former is richer in semantic terms, is more flexible regarding word order, and has more tenses; the latter is more concrete and overuses passive voice; and, amongst other things, punctuation marks vary as no direct match exists between them both.

This research is an initial process of information gathering on text types and translation processes. Therefore, it leaves the door open for future research to develop translation exercises and so explore their implementation. Firstly, text type components can be applied in translating specialized documents from various areas (e.g. legal and commercial texts) and, thus, explore the scope and benefits of such an activity in translation processes. Secondly, the compilation of translation techniques or procedures, along with specific examples drawn from the analysis of documents subject to translation in the company of this case study, can, without any doubt, be taken as a subject matter of analysis in documents belonging to other areas of knowledge.

Finally, translating economic and financial documents requires special attention by the translator to the extent that the particular elements of the languages involved therein are dynamic and, in some areas, distant from each other. The information found in the literature review of the full research paper regarding the differences and similarities between the Spanish and English languages -such as monetary units, measurements, punctuation marks, and capitalization, to name but a few- is, therefore, supporting material to strengthen the learning process of both languages. It is also key to keep in mind that translators of specialized documents must develop competencies that allow them to make their work professional -just as is the true for individuals from other disciplines. Consequently, in addition to becoming familiar with language elements, they must know the subject to be translated, identify the type of text and other-related components, try more than one translation technique or procedure, and document themselves.

## References

- BASSOLS, Margarida & Ana Torrent. (2012) *Modelos textuales: teoría y práctica*. Barcelona: Octaedro.
- BERNÁRDEZ, Enrique. (1982) *Introducción a la lingüística del texto*. Madrid: Espasa-Calpe.
- CAMBA, María Elena. (2006) *Tipos de texto*. Versión electrónica: <[http://formacion-docente.idoneos.com/index.php/Did%C3%A1ctica\\_de\\_la\\_Lengua/Tipos\\_de\\_Textos](http://formacion-docente.idoneos.com/index.php/Did%C3%A1ctica_de_la_Lengua/Tipos_de_Textos)>
- CASTELLÀ, Josep María. (1996) "Las tipologías textuales y la enseñanza de la lengua, textos de didáctica de la lengua y de la literatura." *Revista Textos* 10, pp. 23-31.
- CLAVIJO, Sandra Bibiana. (2008) "Entorno de la traducción en Colombia." En: Bibiana Clavijo, Sandra; Edgar Mendoza, Carlos Franco, María Isabel Duque & Edgar Rodríguez (eds.) 2008. *Babel en las empresas colombianas: una mirada actual de la traducción*. Bogotá: Universidad EAN.
- HALLIDAY, Michael Alexander Kirkwood. (1978) *El lenguaje como semiótica social. La interpretación social del lenguaje y del significado*. México, D. F.: Fondo de Cultura Económica.
- HALLIDAY, Michael Alexander Kirkwood & Ruqaiya Hasan. (1976) *Cohesion in English*. Londres: Longman.
- LÓPEZ GUIX, Juan Gabriel & Jacqueline Minett Wilkinson. (2006) *Manual de Traducción*. Barcelona: Gedisa.
- MARIMÓN LLORCA, Carmen. (2006) *El texto como unidad comunicativa*. Madrid: Liceus, Servicios de Gestión y Comunicación S.L.
- MARÍN, Marta. (2004) *Lingüística y enseñanza de la lengua*. Argentina: Aique.
- MOLINA, Lucía & Amparo Hurtado Albir (2002) "Translation Techniques Revisited: A Dynamic and Functionalist Approach." *Meta* 47:4, pp. 498-512. Versión electrónica: <<http://www.erudit.org/revue/meta/2002/v47/n4/008033ar.pdf>>
- PIZARRO SÁNCHEZ, Isabel. (2010) *Análisis y traducción del texto económico*. Oleiros: Netbiblo S.L.
- SUAU JIMÉNEZ, Francisca. (2010) *La traducción especializada*. Madrid: Arco/Libros.
- VARIOS AUTORES (DHAKATribune). (2014) *British Council holds National IELTS Partners Meet*. Versión electrónica: <<http://www.dhakatribune.com/education/2014/sep/08/british-council-holds-national-ielts-partners-meet>>
- VARIOS AUTORES (Q13 FOX NEWS STAFF). (2014) *Sleepless in Seattle' houseboat on Lake Union sells for more than \$2 million*. Versión electrónica: <<http://q13fox.com/2014/09/08/report-sleepless-in-seattle-houseboat-on-lake-union-sells-for-more-than-2-million/>>
- VARIOS AUTORES (THE TELEGRAPH). (2014) *In defence of financial jargon and gobbledygook*. Versión electrónica: <<http://www.telegraph.co.uk/finance/11086159/In-defence-of-financial-jargon-and-gobbledygook.html>>

VARIOS AUTORES (UNIVERSIDAD EAN). (2014) *Plan de estudios Lenguas Modernas*. Versión electrónica: <[http://www.ean.edu.co/index.php?option=com\\_content&view=article&id=152%3Aplan-de-estudios-lenguas-modernas-&catid=15%3Apaginas&Itemid=33](http://www.ean.edu.co/index.php?option=com_content&view=article&id=152%3Aplan-de-estudios-lenguas-modernas-&catid=15%3Apaginas&Itemid=33)>

## BIONOTE

DANIEL ALEJANDRO MÁRQUEZ GUZMÁN. I am a Professional in Modern Languages majored from Universidad EAN, Colombia, with emphasis on English-Spanish-English translation. I have well-based knowledge of English, French, Italian, and Spanish languages in business contexts; and experience in the translation of financial, legal, and commercial documents. I am also a Master in Economic, Financial, and International Business Translation majored from Universidad EAN, and a Master in Technical and Scientific Translation majored from Universitat Pompeu Fabra, Spain. I am an over-six-year-experienced translator and work at Universidad EAN as a professor for the School of Humanities and Social Sciences (communication skills, commercial translation, financial translation, legal translation, and research seminar), as a professor for the School of Distance Education (business translation and business English), as an internship tutor, and as a translator of web contents.

