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Assessment of Functional Adequacy in Normative Business Administration Texts: A Case Study on Articles of Association (AoA) Translation Practices



Normatif İşletme (Alanı) Metinlerinin İşlev Düzlemindeki Yeterliliğinin Değerlendirilmesi: Şirket Esas Sözleşmesi Çeviri Uygulamaları Üzerine Bir Vaka Çalışması

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Abstract

The syllabi of the business translation courses are designed to train the students on this specific domain translation and prepare the students for the professional life. The learning outcomes also reflect the acquisition of the translation competence involving textual, domain, language, and research sub-competences. Examining different business specific genres via a translation-oriented analysis and the research on such training practices may make a notable contribution to improving business translation training and eventually to specialisation in business translation. Accordingly, this descriptive study aiming at assessing the functional adequacy in the senior students' translation performances (N=37) on a normative business genre (AoA) was conducted in one Turkish public university. Having the online course practices on the corporate finance, the participants were expected to translate a similar texteme which was divided into three parts including subordinate clauses (N=5) paraphrasing the steps of the net profit calculation and allocation. When the frequencies of intratextually and intertextually coherent renditions were analysed, it was found out that minimum 60% of the renditions were functionally adequate. The oversights like the syntagmatic sequence shifts, omissions on the phrase and clause levels signalled more training practices.

Öz

İşletme (alanı) metinlerinin çevirisi derslerinin izlenceleri, bu özel alan çeviri eğitiminin verilmesi ve öğrencileri mesleki hayata hazırlamak üzerine tasarlanmaktadır. Öğrenme çıktıları da metin, alan, dil ve araştırma alt yetkinliklerini barındıran bir üst çeviri yetkinliğini yansıtmaktadır. İşletme alanında kullanılan farklı metin türlerinin çeviri odaklı çözümleme yaklaşımı ile incelenmesi ve bu eğitim uygulamalarına yönelik araştırmalar, işletme (alanı) metinlerinin çevirisi eğitiminin geliştirilmesi ve nihayetinde bu metinlerin çevirisinde uzmanlaşma konularında dikkat çekici bir katkı sunabilir. Bu doğrultuda, Türkiye'de bir devlet üniversitesinde son sınıf öğrencilerinin (N=37) normatif işletme metni olan Şirket Esas Sözleşmesi çeviri uygulamalarının işlev düzlemindeki yeterliliğinin ölçülmesi amacıyla betimleyici bir çalışma yürütülmüştür. Çevrimiçi derslerde şirketlerin finans işlemleri ile ilgili uygulama çalışmaları yapan katılımcılardan, net kâr hesaplanması ve dağıtımına dair üç aşamayı (kısm) açıklayan yan cümlelerden (N=5) oluşan benzer bir metinbirimi çevirmeleri istenmiştir. Metin içi ve metinler arası tutarlı aktarımların sıklığı dikkate alındığında bu aktarımların asgari %60'ın işlev düzleminde yeterli olduğu tespit edilmiştir. Sözdizimi sıralamasında kayma, sözcük öbeği ve cümle çıkarma gibi aktarımlardaki gözden kaçan hususlar, daha fazla uygulama yapılmasına ihtiyaç duyulduğuna işaret etmiştir.



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Keywords specific domain translation · business translation training · translation competence · genre-specific conventions · functional adequacy

Anahtar Kelimeler özel alan çevirisi · işletme (alanı) metinlerinin çeviri eğitimi · çeviri yetkinliği · metin türüne özgü uzlaşımlar · işlev düzleminde yeterlik

Introduction

The curricula at the Departments of Translation and Interpreting are designed to enable their students to acquire the relevant knowledge and skills required for quality-translation and adaptation to the professional settings. In the Council Recommendation regarding the European Qualifications Framework for Lifelong Learning (EQF), *knowledge* is defined as “the outcome of the assimilation of information through learning; and the body of facts, principles, theories and practices that is related to a field of work or study”; *skills* as “the ability to apply knowledge and use know-how to complete tasks and solve problems”; and *competence* as “the proven ability to use knowledge, skills and personal, social and/ or methodological abilities, in work or study situations and in professional and personal development”¹. Thus, a variety of courses on contrastive analysis of source and target languages, discourse analysis, translation theories, translation of the different texts of specific domains and literature, research methods, information technologies, and so forth, are offered in the undergraduate programs of the Turkish universities. These courses are designed to develop a combination of essential knowledge and skills; thus, to help develop *translation competence* involving such translation sub-competences as language (source and target languages) competence, thematic/ domain competence, textual competence, cultural competence, transfer competence² as well as research competence. Academic studies elucidating translation competence and its sub-competences are conducted accordingly. For instance, in their study aiming to develop a scoring system for the ‘Trade and Financial Texts’, Büyüknisan and Ölmez (2021, p. 41) state that the translation competence plays a significant role in determining the general learning outcomes of translation training/programmes, and the learning outcomes of the courses are intertwined with the translation sub-competences.

The studies on the specific domain translation seemingly require more academic attention when considering the limited number of the relevant studies in the field. Moreover, the prevalent professional practices of the specific domain translation also justify the reason why more domain-specific texts should preferentially be integrated in the syllabus of the translation courses. It may also be asserted that the research on the training practices of the specific domain translation, likewise, makes a notable contribution to improving the translation training. In other words, the assessment on the training performances of the students during the specific domain translation practices possibly provides an insight into the ways to improve their required knowledge, skills, and (sub)competences. To this end, the senior students’ translation practices on the business administration domain were scrutinised during the two-term business translation courses in the department of translation and interpreting of one Turkish public university. Since this study focuses on examining the translation of a business (administration) genre³, the relevant knowledge, skills and sub-

¹The definitions are presented in Official Journal of the European Union (dated 15 June 2017; 2017/C 189/03, Annex I). Retrieved from [https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32017H0615\(01\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32017H0615(01)&from=EN) on September 1, 2021.

²As there have been a variety of definitions on translation competence resulting from “wide disagreement between scholars on the nature and conceptualisation of translation competence” (Quinci, 2023, p. 11), the sub-competences in this context are mostly based on Neubert’s taxonomy of the competences.

³When referring to AoA separately, this text may briefly be addressed as ‘*business genre*’. However, when referring to texts associated with the domain of business administration on a general basis, preferring ‘business administration texts’ may be better as Angi (2017, pp. 8-9) asserts ISCED’s (International Standard Classification of Education) classification includes the field (domain) name as ‘business administration’ and maintaining this standardisation of using this specific field (domain) name in full may eliminate the risk of limiting its scope as commercial texts (the Turkish equivalent may be ‘ticari metinler’).

competences will be explained within the framework of this specific domain (i.e., business administration) translation.

In line with the learning outcomes of the business translation courses which are based prominently on the language, textual, research, and domain-specific knowledge and skills, the senior students were expected to translate the texts accurately during the training practices. Thus, their translation decisions were discussed during the courses and further practices were pursued to help them excel in the production of a variety of business genres in the target language. For instance, the translation of articles of association [(AoA) the Turkish equivalent is 'Şirket Esas Sözleşmesi'] was elaborated via functional approaches in one of the practices. In this way, along with examining the normative genre-specific conventions, it was aimed to find out the ways to assess the functional adequacy in the renditions in the target language as well as to gain an insight on how to improve the business translation training, thus, students' translation competence.

To clarify the background basis of the text(eme) analysis, initially the translation-oriented analysis of AoAs is presented within the framework of the textual function and the textual conventions, and then the method and the integrated analysis regarding the findings on the assessment of the functional adequacy are provided in the successive parts.

The Translation-oriented Analysis of AoAs

As mentioned previously, a variety of business genres should be elaborated in the business translation training since there has been a constant demand on their translation resulting from the ever-growing international business activities. For instance, in Türkiye the companies⁴ whose shares are traded on Borsa Istanbul are required to present their AoAs⁵ and financial statements like income statement (I/S)⁶ and balance sheet (B/S)⁷. The companies are expected to take legal requirements into account while drawing up these business genres. For example, the administrative regulations of AoAs are prepared in accordance with the Turkish Commercial Code [(TCC) Türk Ticaret Kanunu] No. 06102 (Articles 339-564)⁸, which presents an indication of the *intersystemic* relation⁹ between AoAs and the TCC. In this way, a standardisation is set from a legal perspective. Within the framework of this standardisation, AoAs have a strikingly similar thematic organization and common business terms, which may also be identified as genre-specific conventions. Furthermore, it is noteworthy that AoAs have common linguistic features: for instance, the same archaic terms (which may principally necessitate the intralingual translation) and the structural units, and similar business discourse are used. A similar approach is observed in the financial statements as well. Entities are required to publish the company's interim results via the financial statements for their shareholders, authorities, and (potential) investors on a regular basis to communicate their company's financial situation and while drawing up their financial statements, they must comply with the (inter)national financial stan-

⁴In Türkiye, only one type of company, i.e. 'Anonim Şirket' [(‘A.Ş.’) which is the equivalent of ‘joint stock company’], can be listed on Borsa Istanbul.

⁵To establish an A.Ş. in Türkiye, the companies are required to draw up AoAs embodying the *administrative regulations* which are related to their objects, capital stock, the board of directors' appointment and terms of office, voting rights, powers to bind, dividend policy, auditing, and so forth. They are all explained under separate articles in AoAs.

⁶The Turkish equivalent of I/S is 'gelir tablosu'. It is "a one-page financial statement which summarises the profitability of the business entity over a specified period of time." (Meigs and Meigs, 1993, p. 105). On a general basis, revenues generated and expenses incurred (while earning the revenue) during an accounting period are summarised on I/S.

⁷The Turkish equivalent of B/S is 'bilanço'. A B/S shows the financial position of the company (at a specific date) by listing the resources that the company owns [assets / aktif (varlıklar)], the debts it owes [liabilities / pasif (kaynaklar)], and the owner's equity (öz kaynaklar) including the share capital (the money the company has received from issuing shares) and the company's accumulated retained earnings (the profits that have not been distributed to shareholders) (MacKenzie, 2012, p. 26). These are all standardised and in the Turkish Commercial Code there is a separate chapter (Chapter 9) on the financial statements and retained earnings/reserves.

⁸The Turkish Commercial Code (Türk Ticaret Kanunu) is available at <https://www.mevzuat.gov.tr/mevzuatmetin/1.5.6102.pdf>.

⁹Lambert and van Gorp use this concept in the sense of "relations with other genres, codes within the systemic context" (1985 / 2006, pp. 46-47 in Munday, 2008, p. 119).

dardisation¹⁰. In accordance with this standardisation, the same sequence of the common components is used in all the financial statements, which reflects the meaningful construct in terms of the format and the financial terms / account names and indicates another genre-specific convention. All these common aspects provide the advantage of utilising the AoA, I/S, and B/S of the other listed companies (both in the source language and the target language) as *parallel texts*.

These listed companies tend to present these business genres in both Turkish and English on their web sites because the stock exchange market transactions are conducted with the foreign investors as well. Therefore, their content should be transferred into English meticulously and its accuracy [which can be described as the preservation the information content of ST in TT (Shuttleworth and Cowie (2014, p. 3)] is significant since this may affect not only the corporate image and/or its publicity but also the stakeholders' investment decisions. In this respect, in one of the business translation practices, the texteme (one article) on the corporate finance was scrutinised since this article is based on the transactional relation between the other two business genres (I/S and B/S). Such a texteme on the computation and allocation of the company's net profit is explicated in almost all AoAs. In other words, the paraphrased sequence of the computation of the 'net profit' and then how it may be distributed as 'dividend'¹¹ are almost always mentioned in one article of AoAs. If this transactional relation between I/S and B/S should be explained briefly, the information on the company's 'capital' and 'net profit' (Yalkın, 1994, p. 36) is actually compiled and summarised for the decision makers and (potential) investors in the 'Owner's Equity (OE)' section on B/S. Profitable operations indicated as 'net profit' on I/S increase the value of OE (and losses decrease the value of OE) on B/S. Therefore, this transactional relation can be traced via the account of net profit¹².

The acquisition of such basic background knowledge on this transactional relation certainly contributes to the students' reception as well as the rendition of the article. While this financial transaction resulting from the legal compliance with the (inter)national standards is (in)directly paraphrased in AoA's article, the common financial terms and names of the accounts (amortization, depreciation, net profit, and the like) are used in the same way as indicated on these business genres. Therefore, it may be asserted that this transactional relation between I/S and B/S and its (in)direct description in AoAs also present an intertextual relation in this (inter)systemic context.

Functional theories / approaches may also be utilised in analysing both the specific business genres and their translated texts [i.e., target texts (TT)]. Nord (1988/2005) who presents a functional model for the translation training, underlines the importance of *functionality* in translation (2005, pp. 31-32 in Munday, 2008, p. 79) and states that this model enables the "understanding of the function of ST features and selection of translation strategies appropriate to the intended purpose of the translation" (in Munday, 2008, p. 82). In her research, Karavin Yüce exemplifies Nord's model in terms of the translation of the specialised texts or texts on economics, and states that the functionality of the translated text (translatum) is based on the norms and conventions of both ST and TT text type as well as the expectations of the target audience and the text style (2021, p. 134). In this respect, an integrated functional approach involving Nord's functional model, Reiss's

¹⁰This standardisation is stated in the TCC, Article 397 (1). This article regulates that the financial statements are drawn up and audited in accordance with Turkish Auditing Standards which are published by Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu (Public Oversight, Accounting and Auditing Standards Authority) and are in conformity with the international auditing standards. In other words, these financial statements indicate a shared global practice.

¹¹Dividend (temettü or kâr payı) is explained as "a distribution of cash by a corporation to its stockholders." (Meigs and Meigs, 1993, p. 656). As per TCC Article 509, sub-paragraph 2, it is stated that dividends shall be distributed solely from the financial year's net profit and (free) reserves funds.

¹²In Turkish accounting, the net profit is stated on I/S (Account No 692) as 'Dönem Net Karı veya Zararı (Net Profit or Loss for the Period)' and the corresponding account on B/S is (Account No 590) 'Dönem Net Kârı Hesabı (Net Profit for the Period)' and that of Net Loss is '591 Dönem Net Zararı'. İstanbul Üniversitesi Açık Öğretim. Retrieved from https://cdn-acikogretim.istanbul.edu.tr/auzecontent/21_22_Guz/finansal_muhasebe/14/index.html%20on%20October%2010,%202021.

text types, and Vermeer's skopos theory might be followed during the practices of the translation-oriented analysis of such normative business text(eme)s. In this manner, the students can be aware of the genre-specific conventions, the purpose and/or function of the text(eme) as well as the subject-matter (content) and the syntagmatic string of information units.

In this integrated approach, Reiss's translation-oriented text typology is used for the classification of text types. This typology, which is considered to be "the starting point for a functionalist perspective on translation," is based on the relation "between source and target texts or text types, as expressed by genres" (Nord, 2013, p. 202) and Reiss "connects her ideas on text types" [namely, informative, expressive, operative, and (lastly added) audio-medial texts] and "the resulting translation strategies based on language functions" (Reiss, 1971, p. 160 in Üstün Külünk, 2023, p. 432). With this source-text based typology, Reiss "aims to provide objective criteria to assess quality of translations" (Schäffner, 2011, p. 116)¹³. In accordance with this typology, AoAs are basically classified as *informative texts* since AoAs communicate not only the administrative regulations of companies but also other business-related details regarding their shareholders, address of the headquarter(s), business lines, and so on. It may also be asserted that besides this *informative function* (i.e., AoAs provide the stakeholders with the foregoing business information), this business genre has the *appellative function* as well. In other words, since AoAs are legally binding contracts, the relevant parties like shareholders, board of directors, and so on are required to act pursuant to the regulations as indicated in AoAs. In this respect, considering their informative and appellative functions, AoAs can be classified as hybrid texts. Nevertheless, Reiss explains that "the transmission of the predominant function of the ST is the determining factor by which the TT is judged" (1977/1989, p. 109 in Munday, 2008, p. 73). The informative function is apparently more predominant in this business genre since this function covers the latter as well. Thus, unless informed otherwise by the initiator / commissioner or in the commission, and in accordance with Reiss's explanation on the informative text, in this context the TT is expected to transmit the full referential content of the ST.

In her model, Nord adopts the principle of 'functionality plus loyalty'. In other words, she states that ST should not be disregarded, and there should be a relation between ST and TT which is determined by skopos (2005, pp. 31-32 in Munday, 2008, p. 79). While skopos is defined as 'purpose' in Greek and described as the 'intended communicative function', Nord also draws attention to Reiss and Vermeer's interchangeable usage of 'skopos', 'purpose' and 'function' (2010, p. 122). Briefly, the translator should also "know why a ST is translated and what the function of the TT will be" (Munday, 2008, p. 79). In fact, it is also stressed in the very first rule of skopos theory, i.e., "A translatum (or TT) is determined by its skopos." Nord's description that a text is thought to be functional if it fulfils the intended communicative function is also noteworthy (Karavin Yüce, 2021, p. 133). Therefore, the skopos (or intended communicative function) in this context might be associated with the informative function of transmitting the full referential content for the above-mentioned stakeholders of the company. Preserving such a *functional constancy* between the ST and the TT probably indicates an equivalence at the functional level (Reiss, 1971, p. 160 in Üstün Külünk, 2023, p. 432). Reiss and Vermeer use 'equivalence' only "in the sense of 'adequacy' to a skopos that requires functional constancy" (Schäffner, 2011, p. 117) and prefer the concept 'adequacy' to 'equivalence'. It is also explained in the Dictionary of Translation Studies that they use 'adequacy' to refer to a translation with a different communicative function from that of ST and "where these terms are used side by side, 'adequacy' generally refers to a 'looser, less absolute relation than 'equivalence'" (Shuttleworth and Cowie, 2014, pp. 5-6). Therefore, it may be assumed that when it is intended to provide a general or different *purpose* (or commu-

¹³Retrieved from https://www.academia.edu/30815389/Saldanha_Gabriela_Baker_Mona_Routledge_encyclopedia_of_translation_studies_Routledge_2009_ on 14 September 2024.

nicative function) for the business translation, 'functional adequacy' may be employed. Nevertheless, since a functional constancy leading to an equivalence at the textual level was obviously expected in this practice, 'functional equivalency' [as in 'equifunctional translation', one segment of Nord's instrumental translation where the ST and the TT share the same purpose (Sgibneva, 2023, p. 112)¹⁴] might be used in this context. Still, for the sake of providing a guidance for the translation of different normative business text(eme)s within the framework of intratextual coherence and intertextual coherence; 'functional adequacy' will be preferred in this study.

The textual relations can be further elaborated from the perspective of the skopos theory's coherence and fidelity rules, which are linked to *intratextual coherence* and *intertextual coherence* successively. In this normative texteme, both rules may be interpreted within the framework of the (inter)national standardisation-based explication. The standardisation of the financial transaction and using common terms help businesspeople or their stakeholders to make sense of it and to communicate with each other accurately in the (inter)national business contexts¹⁵. This may also facilitate to maintain the *intratextual coherence* due to the same / similar ST and TT business situations. Moreover, in accordance with maintaining the informative function, the transactional relation requires the invariant transfer of the ST's content, which corresponds to the *intertextual coherence* between the ST and TT. Thus, the functional adequacy in this context can be provided via both intratextual coherence and intertextual coherence in the TT.

It is thought that such translation-oriented textual analysis may lead to set objective criteria on the assessment of the functional adequacy, thus, the assessment on the quality of the translation of the normative business texteme. The research on the training practices may also provide an insight on how to improve the students' genre-specific / textual, domain, and language knowledge, skills, or the interrelated sub-competences for the didactic purpose.

Method

This descriptive study was based on the training practices of the two-term Business Translation (online) courses in the department of translation and interpreting in one Turkish public university during 2020-2021 academic year. During these practices, the students initially conducted the preliminary research on the text type, the functions, and the genre-specific conventions of AoAs (including the textual linguistic features, register, and so forth) along with the thematic organization, and examined the parallel texts so that they could have the contextual knowledge and become familiar with this business genre, the business discourse, and domain-specific terms. Ten project groups of the senior students (N=54) were assigned to choose and translate the AoAs of different Turkish joint stock companies into English. Each member of the project group was in charge of translating one part of the source text (ST) and there was also one project manager and one/two editor(s) in each project group to edit and proofread their target texts (TTs) before the submission of the assignments. During the courses, their TTs were discussed and analysed in terms of the coherence, semantic shifts, restrictions, and so forth. Upon discovering in the first practices that translating the articles including more domain-specific information and business and legal terms was more challenging for the students, further practices were pursued to improve their domain knowledge and the skills associated with the translation of AoAs.

In one of the practices, the background information on the components of I/S and how the bottom line

¹⁴Retrieved from https://www.researchgate.net/publication/371768145_Functional_Typology_by_Christiane_Nord_in_Corporate_Newsletters'_Translation_English_to_Spanish on 15 January 2024.

¹⁵Yazıcı (2017, p. 117) mentions that scientific jargon of a field of study can be assumed as 'third code' which is used as a language peculiar to a group of people and in this way, professionals in the same field can maintain correspondence with each other.

(i.e., net profit¹⁶) is calculated¹⁷ were broadly explained within the framework of an article taken from one ST. Then, the students who were alleged to have prior domain knowledge on the net profit calculation and its presentation on I/S were asked to translate the following article [containing one sentence (52 words)] on a voluntary basis (i.e., it was evaluated as an optional question) since they were expected to answer compulsory questions in the (online) exam as well.

Şirketin genel giderleri ile muhtelif amortisman bedelleri gibi şirketçe ödenmesi ve ayrılması zaruri olan meblağlar ile şirket tüzel kişiliği tarafından ödenmesi zorunlu vergiler hesap senesi sonunda tespit olunan gelirden düşüldükten sonra geriye kalan ve yıllık bilançoda görülen (net) kar, varsa geçmiş yıl zararlarının düşülmesinden sonra sırası ile aşağıda gösterilen şekilde tevzi olunur.

The preliminary analysis of this texteme may be carried out in an integrated approach embracing both semantic, syntactic, and domain knowledge. The thematic line (the thematic structure of the texteme) consists of three parts (Parts I, II, and III). Part I paraphrases the net profit calculation (which is based on the components of I/S), Part II indicates how the net profit is related with B/S (presenting a kind of pragmatic domain information that the participants were expected to disclose), and Part III introduces how the net profit shall be allocated in accordance with the TCC. The relevant ‘Information Units’ (IUs / n=5) of these three parts (Part I is explained with IUs I and II; Part II with IUs III and IV; Part III with IU V) and their information-based structural segmentation in the source (Turkish) and target (English) languages, and their corresponding clause constituents (in target language) were summarised successively in Table 1. In order to draw attention merely to the main components of the I/S, the heads of the relevant noun phrases and their counterparts in the target language were underlined in IUs I and II. The detailed description of these components was excluded in the TT deliberately to explicate and simplify the calculation and syntactic framework. The theme / real subject (i.e., the net profit) of the main clause was also underlined and italicized in IU III and not stated again in the last clause constituent.

Table 1

The integrated analysis of the texteme in terms of the semantics and syntax

Part	Information Unit (UI)	Information Structure in the ST	Information Structure in the TT	Clause Constituent in TT
I	I	Şirketin <u>genel giderleri</u> ile muhtelif <u>amortisman</u> bedelleri gibi şirketçe ödenmesi ve ayrılması zaruri olan <u>meblağlar</u> ile şirket tüzel kişiliği tarafından ödenmesi zorunlu <u>vergiler</u>	[...] <u>amounts</u> to be paid and reserved for [...] <u>overheads</u> , [...] <u>depreciation</u> , and [...] <u>taxes</u>	Subordinate Clause 1 (SC 1) This adverbial clause constituent actually systematizes the net profit calculation: after subtracting IU I from IU II [...] The syntactic units of IUs I and II mark the following components of I/S. IU I: the amounts including overheads, depreciation, and the like as well as taxes IU II: the income

¹⁶Net income is also called as ‘after-tax profit, net profit, bottom line’. The Free Dictionary. Retrieved from <https://financial-dictionary.thefreedictionary.com/net+income> on October 21, 2021.

¹⁷The following sequence including the components of I/S (relating to the net profit calculation) was explained so that this practice could provide the students with the background information regarding the net profit calculation on a fundamental basis: **a)** Revenues – (Costs of Goods Sold) = **Gross Profit b)** Gross Profit – (Non-operative and Operative Expenses) = Earnings Before Interest, Taxes, and Depreciation and Amortisation (EBITDA) **c)** EBITDA – (Depreciation and Amortisation) = Earnings Before Interest, and Taxes (EBIT) **d)** EBIT – (Interest and Taxes) = **Net Profit**

Part	Information Unit (UI)	Information Structure in the ST	Information Structure in the TT	Clause Constituent in TT
	II	(I) hesap senesi sonunda tespit olunan <u>gelirden düşüldükten sonra</u>	after (I) are subtracted from the closing <u>income</u>	
	III	geriye kalan ve yıllık bilançoda görülen (net) kar	the (net) profit which remains and is stated on the annual ¹⁸ balance sheet	Theme / Real Subject SC 2, SC 3, and SC 4 SC 2 [the adjective clause defining the theme (i.e., the net profit)] involves the conjunction 'and' which is resided in the focal position disclosing the transactional relation between I/ S and B/S.
II	IV	[...] varsa geçmiş yıl zararlarının düşülmesinden sonra [...]	[...] after subtracting the previous year's losses, if any , [...]	SC 3 (the adverbial clause) and SC 4 (the conditional statement) The subordinate clause constituent of SC 3 is adjacent to SC 2 (just as SC 4 follows SC 3), thus, is related to the transaction regarding B/S's component (the previous year's loss).
III	V	[...] sırası ile aşağıda gösterilen şekilde tevzi olunur.	[...] shall be allocated in the following order.	Main Clause (MC) The MC introduces the new information, i.e., the following transactions regarding the allocation of the net profit.

Finegan and Besnier (1989, p. 239) explain that “syntax is used to encode semantic information”. In this texteme, the syntagmatic relation is based on the information units regarding the theme ‘net profit’. The texteme can be scrutinised in three parts embedding the five information units and their clause constituents. The sequence of the net profit computation is syntactically traced from the first clause constituent (or the first adverbial clause involving IUs I and II) i.e., deducting the amounts that shall be paid and reserved for overheads, depreciation, and the like as well as taxes successively from the closing income of the (relevant) financial year. In accordance with the financial standards applied in the (inter)systemic and/or the (inter)national business contexts, it is required to preserve exactly the *same sequence* of all the components in the TT, which may also be related to having the intratextual coherence in the TT as well as the intertextual coherence between the ST and the TT.

The *pragmatic domain information* that the net profit account is related and stated in two financial statements is inferred from IUs III and IV. This relation is initially indicated in the syntactic string in IU III. The conjunction ‘ve/and’ reveals this *subsequent order*: following the *computational sequence* (as syntactically indicated in IUs I and II), the remaining net profit (which denotes the bottom line on I/S) is then posted to the relevant account on B/S (the net profit stated on the annual B/S¹⁹). Moreover, the account of the previous year’s loss(es) is also presented on B/S. The explanation that the losses of the previous year’s (if any) are subtracted from the net profit (as stated in IU IV) is the last reference to this transactional

¹⁸B/S is generally drawn up on a quarterly basis or at any time for the managerial financial evaluation. Its description for ‘yıllık/annual’ in the texteme most probably refers to the one drawn up at the end of the fiscal year and used for the stakeholders’ annual evaluation (for instance, it may be presented at the Annual General Assembly).

¹⁹The Turkish equivalent is ‘yıllık bilançoda görülen (net) kar’.

relation between I/S and B/S. This syntagmatic sequence is in conformity with the (inter)national standards of financial practices. To understand this sequence and to produce a functionally adequate rendition in the target language basically require language skill and/or competence as well as domain knowledge.

The main clause (IU V) introduces the following financial procedure on how to allocate the net profit. In accordance with the TCC, the procedure includes much more details²⁰; therefore, the explanatory part of the following allocation order was deliberately excluded from the corpus.

The intended communicative function (skopos) of this texteme may be stated as to communicate this standard procedure accurately in the target language. To assess the *functional adequacy* in the TT, two fundamental criteria pursuant to informative texts [as described by Schäffner (2011, p. 116)] were taken into consideration: the invariance of the content and the full transmission of the content (which might be associated with the genre-specific conventions and/or textual knowledge or skill). Since the first criterion essentially refers to *intratextual coherence* and the second one to *intertextual coherence*, it may be inferred that the functional adequacy was fundamentally assessed in terms of coherence. Intratextual coherence and intertextual coherence are linked to semantically and syntactically accurate renderings as well, which is in conformity with Reiss's explanation that "any content-focus text should first aim at preserving semantic equivalence". Therefore, her categorization of *intralinguistic criteria* including specifically the semantic and grammatical/syntactical criteria (Reiss, 1971, pp. 54-88 in Munday, 2008, p. 74) was helpful in the objective assessment.

This texteme was assigned for the exam as an optional question and the data on its renditions were obtained from 38 senior students (out of 54). The data of one student were excluded from the analysis upon her request. Naturally, some students might prefer to utilise other tools including the machine translation and might post-edit the TT. Still, it was thought that as the last decision-makers, the students should post-edit the TT by using their domain, language, textual, and research knowledge and skills, which may also be linked to their (business) translation competence. 37 participants' TTs were examined to assess the functional adequacy in their renditions in terms of the intratextual coherence and intertextual coherence. Moreover, the oversights (or rendition problems) in this respect were also taken into account since to find out the rendition problems may be associated with the improvement of this specific-genre translation training and on a general basis business translation training as well.

Findings

To assess the functional adequacy via the intratextual coherence and intertextual coherence, the data on the syntagmatic sequences and/or the information units of the TTs were analysed and the findings are presented under three sub-headings²¹: the findings on the sequence of net profit computation based on I/S (SC 1), the pragmatic domain information on how the net profit is related with I/S and B/S (SC 2, SC 3, and SC 4), and the introduction to the net profit allocation (MC).

The Findings on the Sequence of Net Profit Computation (SC 1)

Having the basic textual and domain knowledge on AoAs, the students were expected to maintain the same sequence of the components of SC 1 in their renditions because, as previously explained, this sequence of the net profit computation is applied in the (inter)national and legal contexts; thus, the invariance of content, i.e., the compliance to this (inter)national standard, was naturally expected in the TTs. The data

²⁰For instance, it is stated in Article 519 (1) that 5% of the financial year's net profit shall be allocated as the legal reserve until it reaches the 20 % of the paid-in capital level and then the first dividend shall be distributed.

²¹In this part, the errors other than syntax such as the textual linguistic errors on pronouns, the string of 'such as' and the like, and the terms with denotive meanings were not taken into consideration as long as they did not affect the semantic transfer.

obtained from the TTs of 37 participants were examined in this respect and the relevant findings are presented in the [Table 2](#).

Table 2

The findings on the renditions of SC 1

The Sequence in SC 1	Frequency (N)	%
Complying with the (Inter)national Standard of the Computation	23	62.2
Not Complying with the (Inter)national Standard of the Computation	7	18.9
Omission (Clause-level)	2	5.4
Ill-formed rendition	5	13.5
Total	37	100

7 participants changed the sequence of the components in the TT. One example is as follows:

Example 1. [...] the remaining profit [...] computed by subtracting [...] *depreciation* and **the general expenses** [...], the taxes²²

In accordance with the financial standard, the component of ‘general expenses’ (overheads) should be deducted in the first place. In order not to cause a semantic shift in computations, translators are restricted to comply with such sequential orders of standards in their renditions. Therefore, the expectancy of the compliance with the net profit computation is associated with directly the intratextual coherence. The translation decisions other than the compliance with the standard could be explained with the inadequate domain-specific knowledge. Moreover, 2 participants decided not to render SC 1 at all which could be described as *omissions at the clause level*. Berk (2005, p. 108) defines *omission* as “a translation error in which the translator fails to transfer an essential information unit from the source text to the target text”²³. The omission of the essential information units in this business texteme was observed on the clause, phrase, or word levels, all of which can be associated with the intertextual incoherency. In order to fulfil the informative and appellative functions, the full referential content was required for the communication and comprehension of the net profit computation; therefore, such omissions should not be tolerated in the assessment. Taking 13.5% of the ill-formed renditions (i.e., ungrammaticality / incomprehensibility of the rendition) into account as well, the total of 37.8% of the renditions indicated a requirement for further practices for the improvement of the textual, syntactic/language and domain knowledge. Nevertheless, 62.2% of the SC 1 renditions reflected the functional and semantic adequacy in accordance with the international standard, which marks the provision of both the intratextual coherence and intertextual coherence.

The Findings on the Pragmatic Domain Information (SC 2, SC 3, and SC 4)

The participants with the language competence were expected to construe the pragmatic domain information with the syntagmas of Part II [including the clause constituents of SC 2 (addressing directly to the net profit account), SC 3 (mentioning the account of the losses of the previous years), and SC 4 (whether or not there have been any losses)].

²²The full content of the examples was not given. Only the relevant parts of the examples were provided, and the significant findings were written in bold.

²³The definition was translated into English by the researcher.

The Findings on the Renditions of SC 2

Initially, the data on SC 2 were analysed to find out whether the full referential content was rendered or not; in other words, the intertextual coherence between the ST and TT was provided or not. The findings are summarised in Table 3. Except for the first finding group of the accurate syntagmatic sequence, the other four finding groups apparently posed rendition oversights / problems.

Table 3

The findings on the renditions of SC 2

Clause Constituent SC 2	Frequency (N)	%
Accurate Syntagmatic Sequence	22	59.5
Omission (Clause-level)	2	5.4
Omission (Other than clause level)	7	18.9
Syntagmatic Sequence Shift	4	10.8
Ill-formed rendition	2	5.4
Total	37	100

22 participants accurately translated SC 2, i.e., they associated the pragmatic information with the theme correctly. However, in the other TTs (N=15) the functional adequacy was not provided since there were omissions at word, present participle, and clause levels in the TTs (N=9) indicating both the intratextual incoherency and intertextual incoherency; and the syntagmatic sequence shift and ill-formed renditions in the other TTs (N=6) pointed out inadequate semantic transfer. For instance, 2 participants did not translate SC 2 at all which was linked to the intertextual incoherency as the full referential content transfer was required.

If the problems on the intratextual incoherence should be explained with examples, 7 participants did not mention the essential components /constituents [like ‘balance sheet’ (N=4) and ‘remaining’ (N=3)] in their renditions. These were classified as omissions at the present participle (or reduced clause), and word levels (i.e., omissions other than clause level). Two examples of such omissions are presented in Examples 3 and 4:

Example 3. The **annual (net) profit remaining** after deducting [...] general expenses [...] depreciation [...] and taxes [...] from the income determined at the end of the fiscal year, after deducting losses for the previous year, if any, [...] distributed [...]

Example 4. The **net profit**, as indicated in the annual balance sheet, [...]

In Example 3, the essential component of ‘balance sheet’ (there was also a semantic shift as ‘annual’ did not modify ‘the net profit’ in the ST), and in Example 4 the present participle (or reduced clause) ‘remaining’ were not used. All these omissions pose the problem on the invariant and full transmission of the net profit calculation. Moreover, the syntagmatic confusion / error (N=4), as shown in Example 5] and the ill-formed renditions [resulting from the incomprehensible rendition of SC 2 (N=2)] were the other problems causing inadequate functional and semantic transfer in SC 2.

Example 5. After the deduction of [...] general expenses, [...] depreciation values, taxes [...] **and the retained losses (if any)** from the ascertained profit at the end of the accounting year; the net profit that can be seen in the annual balance sheet shall be distributed as it is shown below:

Example 5 is a remarkable example on the semantic shift resulting from the syntagmatic error: the component ‘losses (of the previous years)’ was linked to the closing income (i.e., embedded with SC 1); hence, it became the component of I/S instead of being the part/component of the B/S.

The Findings on the Renditions of SC 3 and SC 4

SC 3 includes the pragmatic domain information on the next step of the calculation (i.e., deducting the losses of the previous years) of the remaining net profit and since SC 3 is directly linked to SC 4 (the conditional explaining if there have been any losses) as well, SC 3 should be inserted together with SC 2 and SC 4 in the syntagmatic sequence. In this respect, the findings on SC 3 are summarised in Table 4 and those of SC 4 in Table 5.

Table 4

The findings on the renditions of SC 3

Clause Constituent SC 3	Frequency (N)	%
Accurate Syntagmatic Sequence	29	78.4
Syntagmatic Sequence Shift	6	16.2
Ill-formed rendition	2	5.4
Total	37	100

29 participants construed SC 3 accurately and this can be related to the provision of the intratextual coherence in their TTs. 21.6% of the renditions were not functionally and semantically adequate because of the ill-formed renditions (N=2) and the different syntagmatic sequences (N=6) (as shown in Example 5).

The findings on the rendition of SC 4 (the short conditional constituent, i.e., “if any”) are presented in Table 5.

Table 5

The findings on the renditions of SC 4

Clause Constituent SC 4	Frequency (N)	%
Accurate Syntagmatic Sequence	31	83.8
Omission (Clause-level)	4	10.8
Syntagmatic Sequence Shift	2	5.4
Total	37	100

This conditional constituent (SC 4) was accurately resided after SC 3 in 31 TTs. However, SC 4 was omitted in 4 TTs and such an omission caused intertextual incoherency between the ST and the TT since the full referential content should be transmitted. This constituent was also resided together with a different constituent in 2 TTs, which caused a syntagmatic and semantic shift (as shown in Example 6).

Example 6. After deducting [...] from the income determined at the end of the fiscal year, (net) profit remaining and seen in the annual balance sheet, **if any**, is distributed as shown below respectively after deducting the previous years’ losses.

In this rendition (Example 6) SC 4 was embedded with the previous constituent (SC 2) and construed with the net profit (‘if there was any net profit seen on the B/S) which reflected a completely different sense and associated with both the intratextual incoherency and intertextual incoherency.

The relatively high level of the frequencies of the correct syntagmatic sequence of SC 3 (78.4%) and SC 4 (83.8%) might be related to these participants’ syntagmatic knowledge (thus, their language skill) in

comprehending the pragmatic domain information and transferring this information accurately in the target language.

The Findings on the Allocation of the Net Profit (MC)

Upon analysing the TTs, it was seen that the participants had different syntagmatic (which may be called as surface structures) decisions on inserting the main clause (which introduces the procedure on the allocation of the net profit). The following two syntagmatic formulations might be given as examples in this respect:

Example 7. After deducting [...] general expenses [...] miscellaneous depreciation [...], and taxes [...] from the income [...], **the remaining (net) profit** shown in the annual balance sheet, after deducting the losses of the previous years, if any, [...] **shall be distributed as shown below.**

Example 8. The remaining **(net) profit** shown in the annual balance sheet *after* deducting [...] the Company's overhead expenses and the miscellaneous depreciation [...] as well as the taxes [...] from the income [...], and after deducting the losses of the previous fiscal year, if any, **shall be distributed as shown below.**

Since the scope of this study does not cover the focal emphasis²⁴ on the clause constituents provided through different syntactic formulations, the data regarding the MC were analysed in terms of adequacy (i.e., whether the rendition was semantically, thus, functionally adequate or not) and the relevant rendition oversights / problems. The findings are presented in [Table 6](#).

Table 6

The findings on the renditions of MC

Clause Constituent of MC	Frequency (N)	%
Semantically Adequate Renditions	26	70.3
Semantically Not Adequate Renditions	11	29.7
Total	37	100

The MCs were categorised broadly as 'semantically not adequate renditions' (N=11) because of the ill-formed renditions (N=4) or the other rendition problems like the ambiguity of the anaphoric references (as seen in Example 9) and/or other syntagmatic errors (N=7).

Example 9. The annual **(net) profit** remaining after the amounts [...] taxes [...] from the income determined at the end of the fiscal year, after deducting losses for the previous year, if any, **they are distributed** in order as shown below.

In this rendition what would be distributed was ambiguous, in other words, the theme was not 'the net profit'. While this semantic shift caused the problem of intratextual incoherency, it also showed the need for more training on improving language skills.

Discussion on the Integrated Analysis of the Overall Findings and Conclusion

The overall findings of the rendition of the five information units and their clause constituents might be interpreted within the framework of the provision of the intratextual coherence and the intertextual coherence. More specifically, the functional adequacy might be paraphrased under the three sub-headings of the 'compliance with the (inter)national standard of the computation' (in the assessment of 'SC 1' in 4.1.);

²⁴The focal emphasis in English and Turkish syntaxes may differ: For English syntax, Foley and Hall (2012, p. 331), for example, claim that "we can show which part of a sentence or clause contains the most important point or focus by placing the most important at the beginning or end of a sentence." The semantic emphasis in Turkish is given with the closest element to the predicate (Karaağaç, 2018, p. 331; translated into English by the author).

the ‘accurate syntagmatic sequence’ of information units (in the assessment of SC 2, SC 3, and SC 4 in 4.2.); and ‘semantically adequate renditions’ (in the assessment of MC in 4.3.). The functional adequacy can be directly construed with the frequency levels of the accurate translation of these clause constituents (SC 1: 62.2%; SC 2: 59.5%; SC 3: 78.4%; SC 4: 83.8%; and MC: 70.3%). It might also be asserted that these renditions were consistent with the expectation for two fundamental criteria for informative texts; i.e., the invariant and accurate transmission of the full-referential content. Besides, the ‘ill-formed renditions’ had relatively low frequency levels (13.5% in SC 1; 5.4% in SC 2; and 5.4% in SC 3). Thus, with reference to these findings, it may be interpreted that while transferring the content in the target language, the majority of the participants had the syntagmatic knowledge, and minimum 60 percent of the participants provided the functional adequacy in their renditions. In other words, these participants had the skills to apply their syntagmatic knowledge in the reception / comprehension of the referential content (including the identification of the pragmatic domain information on the transactional relation between I/S and B/S), and to integrate the genre-specific knowledge and domain-specific knowledge regarding the (inter)national net profit calculation (i.e., complying to the sequence of the computational standards without syntagmatic sequence shifts or omissions in the information units); all of which might be associated with their awareness of genre-specific conventions and their potential in acquiring the competence in business translation.

The assessment of this translation practice was also utilised to identify the rendition oversights / problems other than ill-formed renditions. These oversights / problems were associated with the subheadings of the ‘non-compliance with the (inter)national standard of the computation’ (SC 1: 18.9%); the ‘syntagmatic sequence shifts’ of the information units (SC 2: 10.8%; SC 3: 16.2%; and SC 4: 5.4%); the ‘omissions (clause-level)’ (SC 1: 5.4%; SC 2: 5.4%; and SC 4: 10.8%); ‘omission (other than clause-level)’ (SC 2: 18.9%); and ‘semantically inadequate renditions’ (MC: 29.7%). It should be noted that two groups of oversights / problems deserve special attention. The first group of the oversights regarding the ‘omissions of the information units’ interrupted the informative function of transferring the full-referential content, thus, the *intertextual coherence*. The second group of the oversights, namely the ‘syntagmatic sequence shifts’ or more specifically, the non-compliance to the same sequence of the (inter)national computation, interrupted the appellative function of the invariant transfer of the content and thus the *intratextual coherence*. These problems / oversights may explain the relatively moderate percentages ($\approx 60\%$) of the functionally adequate translation of the clause constituents.

Despite the presumable syntagmatic knowledge, insufficient domain and genre-specific knowledge might hinder the provision of the functional adequacy in the net profit computation (SC 1) and the pragmatic information (SC 2). Or it may be construed that the problems related to the semantic shifts in this texteme may result from the students’ first rendition practices of such difficult normative business administration genres as AoA, the contextual difficulty, or their lack of interest in the subject matter. It is also probable that since the practices were conducted in the distant learning during the pandemic, the interaction between the instructor and the participants was limited and not as effective as it could be like the courses provided before or after the pandemic. In the future the evaluation of such practices with more participants in a more interactive environment will probably provide a better understanding. Still, the benefit of such practices on the AoA translation offsets the disadvantages to a greater extent. These oversights may be interpreted not only as ‘weaknesses’ and/or ‘threats’ of the SWOT analysis but also as ‘opportunities’. All these problems / oversights at the same time presented the opportunity to provide further training practices and to overcome such difficulties; thus, the students might improve the translation competence and the specialisation in business translation. Therefore, it should be emphasized in the training practices on this specific genre [and more broadly, other specific (business / normative) genres] that the students should strictly comply with the same computational sequences of the (inter)national standards and procedures and should avoid the

‘syntagmatic sequence shifts’ of the information units in their renditions. In this way, they may provide the meaningful construct, and the intended communicative function will be fulfilled. In line with these findings, the compliance with both the standard sequences and syntagmatic sequences accordingly may also be accepted directly as translation ‘quality criteria’ in the assessment of such normative business textemes’ functionality. Further interactive practices in the business translation courses on improving the domain and textual knowledge (relating to genre-specific conventions) and emphasizing the translation strategies to preserve the intratextual coherence and intertextual coherence may obviously yield better results in functionally adequate renditions and in overcoming the abovementioned rendition problems / oversights.

Final Remarks

The business translation training aims to equip the students with the knowledge and skills required for their acquisition of the translation competence and pave the way to specialisation in business translation. It may be inferred that the textual and domain knowledge / skills along with the sub-competence of source and target languages come into prominence in the translation process of business specific genres and they play a significant role in analysing the ST (in terms of the reception or comprehension of the content and its genre-specific conventions), in identifying the problems (which may be linked to pre-editing the ST) and generating the solutions to these problems, in using the terms and discourse units specific to the business domain appropriately in the TT, and in preserving the functional adequacy and semantic accuracy in the target language. Hence, it is hoped that such training practices will contribute to improving students’ textual, domain, and linguistic knowledge and skills and they will be able to translate, edit, and post-edit a variety of business genres accurately and present the human translator added value. Integrating translation-oriented textual analysis through both functional and multidisciplinary approaches into practices may also enable students to improve their research skill, i.e. the skill to make solid research and critically analyse the parallel texts in terms of the rendition of the content and business terms, to build up the business domain knowledge, and later to develop *specialization* in business translation.

The assessment of such business translation practices may also be utilised to set translation quality criteria and may facilitate to have an insight of the weaknesses and strengths of the business translation practices. Apart from the advantages of improving the students’ translation competence and diagnosing the problems and opportunities in the business translation training, such business translation practices are expected not only to improve the quality in business translation training but also to enhance the quality of the translation that the commissioners / business parties demand. In this way, while the image of the corporation can be reinforced, the potential (foreign) shareholders may have the opportunity to follow the company procedures and/or make their investment decisions accordingly. Moreover, such practices may also equip the students with the knowledge on such business procedures as the administrative regulations of the companies and prepare them for their coming professional life. This business reasoning and/or awareness may also guide the participants when they establish their own companies and/or work for other translation companies in the future and/or may create a wishful curiosity for the corporate financial issues and contribute to the participants’ financial literacy.

When considering these advantages, it may be concluded that the translation-oriented analysis of different business genres within the framework of such an integrated functional approach should be included in the syllabus. For the future studies, such assessment of the translation training practices on different business genres (other than AOAs) should be utilised to gain an insight into how to improve the students’ translation competence (and its sub-competences) and to find out oversights (or ‘weaknesses’ of SWOT analysis which can turn out to be the ‘opportunities’ in disguise) and to decide the translation quality criteria

(like assessing the functional adequacy); all of which certainly contribute to the improvement in business translation training, thus, the specialization in business translation.



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