TERMINOLOGY AND FRENCH-SPANISH BUSINESS TRANSLATION: EVALUATING TERMINOLOGY RESOURCES FOR THE TRANSLATION OF ACCOUNTING DOCUMENTS[1]

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Abstract

The aim of this paper is to evaluate a series of terminology resources and determine their suitability to the practice of translation of accounting documents from French into Spanish. The first step taken was to identify the terminology needs of a specific group of translator trainees when facing business translation, as well as the resources they use particularly when translating annual accounts. Then, various terminology resources used in this context were selected and evaluated according to their users' needs. The results suggest the development of a French-Spanish dictionary of accounting terms adapted to the terminology needs of the practice of translation in this area.

Resumen

El presente trabajo tiene por objetivo evaluar una serie de recursos terminológicos y determinar su adecuación a la práctica de la traducción francés-español de documentos contables. En un primer momento, se identifican las necesidades terminológicas de un colectivo muy concreto de traductores en formación en el ámbito de la traducción económica, así como los recursos que emplean en la práctica de este tipo de traducción, concretamente, en la traducción de cuentas anuales. A continuación, se seleccionan diversos recursos terminológicos utilizados en este contexto y se evalúan conforme a las necesidades previamente detectadas. Los resultados invitan a la elaboración de un diccionario francés-español especializado en el ámbito de la contabilidad y adaptado a las necesidades terminológicas de la práctica de la traducción para este ámbito.

Keywords: Terminology. Business translation. Specialized dictionaries. Terminology databases.

Palabras clave: Terminología. Traducción económica. Diccionarios especializados. Bases de datos terminológicas.

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1. Previous works on resource evaluation

Products such as dictionaries have always been one of the main resources on which translators of specialized texts – including business translators – rely in order to satisfy their terminology needs. There is no doubt that, in the practice of business translation, they are an invaluable resource which helps to solve different translation problems and difficulties. However, some studies in this field suggest that dictionaries do not always adapt to the needs of translators and therefore, they may have a series of deficiencies.

Gerzymish-Arbogast (1989: 193), for instance, believes that dictionaries focus on quantity rather than quality. Aware of the problems brought about by the ambiguity and vagueness of the vocabulary of economics, this author thinks that dictionaries should include more systematic information based on sense relations which contributes towards solving problems of variation in terminology:

> An economics dictionary or data bank for translators should focus on providing more text-related information in favour of phonetic, morphological, and syntactic information. As far as *macrostructure* is concerned, it should be intensive rather than extensive, with a decoding dictionary providing precise definitions and context examples rather than listing a great mass of terms. As far as *microstructure* is concerned, it should *paradigmatically* stress lexical information (synonyms, homonyms, polysemes) and above all textual information (relationships between concepts, conditions of use, passepartout quality, and text examples). *Syntagmatically,* information on the collocation potential and fixed terminological units should be given preference over syntactic information which can be found in other, more general dictionaries.

In line with the above work, but in the field of Italian-Catalan translation, Camps Olivé (1992: 181) advocates a greater quality of the information included in dictionaries, and believes that these should take into account "the structure of semantic fields, and paradigmatic and syntagmatic relations in order to have a working tool which provides information not only about synonyms, antonyms, hypernyms, homonyms and polysemy, but also about usage and collocations."

From Dancette's work (1992), in which eleven dictionaries specialized in the business, economy and financial fields are put to the test using twenty problem terms in translation from English into French, it follows that translators using bilingual dictionaries may find that, as far as equivalence is concerned, they can either find no equivalent terms or expressions in their search, or find many possible translations. This problem appears to be related to the dynamic nature of business language and the degree of lexicalization of terms − the smaller this degree, the more problems are likely to be encountered:

> La masse des problèmes se situe entre ces deux pôles [termes très lexicalisés et syntagmes ou phrasèmes non lexicalisés] et, malheureusement, à cause de la dynamique du langage des affaires et des nombreux facteurs qui influencent l'usage, on ne peut pas s'attendre à des solutions dictionnairiques simples et rapides. Il faut penser, dans le cas de notions complexes, à intégrer une sorte d'algorithme les différentes possibilités de traduction et d'adaptation. (Dancette, 1992: 208)

This same author considers that economics and business dictionaries for translators and editors should offer – besides reliable equivalent terms – "une analyse et une description notionnelles telles qu'elles fassent ressortir les concepts clés du domaine et leur agencement à l'intérieur d'une structuration conceptuelle du domaine" (Dancette, 1995: 161).

In a more recent work, Fraile Vicente (2007:13) deals with phraseology in dictionaries, and highlights the need for them to "improve their idiom coding system in order to respond to their users' communication needs". Aware that dictionaries do not follow clear criteria for

phraseology inclusion and that its different types of lexical units are not treated in a systematic way (2007:175-182), this author proposes a coding system for business idioms from a translation perspective.

However, dictionaries have not been the only type of resource to have become the focus of some papers on translation; terminology databases have also been criticized. For instance, Lerat (1995/1997: 105-106) states that, even if databases can be useful for translators, "they suffer from limitations arising from their own conception, purpose and method used to expand, update and refine them" for, among other things, they are thought to address the needs of a specific type of user, for instance, Ottawa's community services in the case of Termium; they are designed by documentalists, which is why semantic and grammatical specifications are practically non-existent; they are semasiological (they are based on non-disambiguated forms and lemmata) or they grow in a cumulative way, which favors the repetition of information.

Likewise, Tebé Soriano (2001: 204) shows that there are "serious deficiencies and contradictions" in the way terminology data banks work. These are related to the internal structuring of the information there contained (different segmentations of topic areas, no explicit relationship between entries, minimal variations in the meanings of concepts belonging to closely-related fields), and to their purpose or suitability to users' needs, which results in a great deal of not only noise, but also silence, in search results.

Marcos Mora *et al.* (2006) consider that terminology databases pose usage difficulties for translators insofar as they do not always "include usability aspects during their design and development process", for there appear to be no agreed bases for the development of such aspects. In this respect, the work by Marcos Mora & Gómez Martínez (2007) proposes a series of guidelines or directions these databases should take into account in order to become "a good vehicle for communicating information for their users". Such guidelines are related to internal and external navigation aspects (links and menus), communication aspects such as search forms, graphic layout and wording of the information included or accessibility, among other things.

From this short review – by no means comprehensive – of some works directly or indirectly related to the terminographic resources used in translation, it follows that it is advisable to continue evaluating the resources currently used by translators as some of the works mentioned were published several years ago. In addition, those studies focus on specific language combinations (English-French, Italian-Catalan, and English-Spanish). In this respect, other language combinations, like the one dealt with in this paper (French-Spanish) should be evaluated as well. Likewise, the analyses of different dictionaries make no reference to any specific areas of economy or business, nor to any types of translation projects in particular, which suggests that the evaluation of such resources could be based on one of the last two aspects. Regarding the works on terminology databases, a bit more recent than the former, these are studies which are not framed within the field of economy and business, but are rather related to databases' macro- and microstructures (usability, suitability to users' needs, and relationships between fields, among other aspects). In this regard, the usefulness of some of these databases could be studied in connection with a specific aspect of economy.

All of the above shows that it is still necessary to continue evaluating the terminology resources available for translators. It also highlights the need to frame such evaluation within specific work contexts. In this connection, this paper will next outline the design used to contextualize the evaluation of a series of terminology resources. Firstly, the paper will deal with the group of users of such resources and their working conditions. Secondly, it will present an overview of the terminology needs of the selected group of users, and the type of resources they use when facing a specific translation project. All this will be done with the aim of selecting a series of current terminology resources to be evaluated according to the language combination of the translation project as well as to its specific area of specialization.

2. Group of terminology users and work context

The group of terminology users in this study involves translator trainees doing the Master's Degree in Institutional Translation [Máster Oficial en Traducción Institucional] from the University of Alicante. This is a career-oriented online master's degree whose curriculum is

basically divided into two big modules: a common module, in which translator trainees take courses such as Professional Proofreading and Text Editing [Corrección y edición profesional de textos], and Deontology and Professional Practice [Deontología y práctica profesional], and a specialization module offered for three different working languages (German, French and English). This module includes several courses: Compared Legal Systems [Ordenamientos jurídicos comparados], Sworn Translation [Traducción jurada], Translation for International Institutions [Traducción para los organismos internacionales], and Translation for the Economy and Business Domains [Traducción para el ámbito económico y comercial]. Apart from these, students can take other optional courses, such as Translation for Intellectual Property [Traducción para la propiedad intelectual], Translation for Exportation and Foreign Trade [Traducción para la exportación y el comercio exterior] or Interpreting for International Institutions [Interpretación para los organismos internacionales], among others.

This study is framed within the course entitled Translation for the Economy and Business Domains for the French-Spanish/Spanish-French language combination. This is a course dealing with different text genres related to economy and business which uses a varied methodology (discourse analysis of texts, study of the bilingual terminology and phraseology of texts, use of parallel texts and corpora, use of terminology resources). All this work is carried out with the help of a virtual platform allowing not only uploading course materials, and assignment submission and correction (file sending, multiple choice tests) but also trainer-student and student-student interaction in discussion forums.

The group of people taking this course every year tends to be diverse, with students of different ages and backgrounds: new graduates in Translation and Interpreting from the University of Alicante or other universities, new graduates in other degrees, French-speaking students from foreign universities, and students who already work as freelance translators, among others. Despite this heterogeneity, all the students in this group could fit in the profile of a freelance translator of general texts at the start of their professional career who, as far as business and financial translation is concerned, must acquire *ad hoc* the knowledge required to do an acceptable translation.

3. Terminology needs in the framework of business translation

Several authors have stressed the importance of documentation in business translation. Mayoral Asensio (1996) proposes a model combining the use of textual sources (multilingual, parallel and authentic texts, texts obtained from forms, texts kept as originally written, and translated and similar texts) and lexical sources. Fuertes Olivera (2003) suggests that translators with no expert knowledge in a particular field consult specialized textbooks, monographs and dictionaries in order to write summaries of the source texts they must translate and thus become acquainted with the concepts and terms of a particular field in both source and target languages. Socorro Trujillo (2004) proposes using several types of information resources, as well as a comparative study of texts with the help of parallel and similar texts. Heras Díez (2005: 21) considers that documentation should make use of the services provided by the internet, since "monolingual or bilingual dictionaries are not enough". Lobato Patricio *et al.* (2010) lay out a teaching methodology and suggest consulting general and specialized monolingual dictionaries, websites of international organizations, and websites of companies mentioned in the source texts, among other things. Gallego Hernández (2012) proposes a methodology based on the use of parallel texts and corpora applied to business translation.

Regardless of the documentation process or strategy used by translators, the result of this process basically has to do with terminology problem-solving, a key element in specialized translation. According to Cabré (2010: 359), the basic terminology problems that translators are usually faced with can be grouped into four main types:

> Not knowing all or part of a term, its meaning, its grammatical use or pragmatic value in the source language. / Not knowing if in the target language there is a lexicalized unit semantically and pragmatically equivalent to the term used in the original text. / Doubting whether a given unit

of the target language is the most appropriate equivalent among the alternatives found. / Ignoring or having doubts about the phraseology used in a particular field of speciality.

Regarding the last point on phraseology above, specialized translation experts believe that the problems posed by this type of units are not so much comprehension or identification problems, but reformulation ones, since their rendering frequently requires certain characteristics which conform to the conventions and specific features of the specialized target language (Gouadec, 1997:175; Gómez González-Jover, 2007: 34). Of course, this also affects business and financial translation: Durban (2005: 66), for instance, mentions the need to look for "le ton" in translation in order to meet the clients' expectations in a clear reference to the need to reproduce a language similar to the one used by specialists in the target language.

This type of problems and difficulties were also encountered in the training context of this study, at least when taking into account the questions that translator trainees tend to ask on one of the discussion forums used in the course, which was specifically devoted to sorting out translation problems. Below are some examples of terminology needs which can be found in some of the students' posted messages:

> The Spanish term "PIB real" is defined as follows: 1) by La Caixa: PIB expresado en euros constantes, tomando como referencia un año determinado […] 2) on a Colombian website: mide la actividad económica de un país a precios constantes, es decir, revela los cambios en la producción económica una vez realizados los ajustes por inflación […] 3) on the EUMED website: PIB real (o a precios constantes): es el valor monetario de todos los bienes y servicios de consumo final producidos por una economía durante un periodo determinado de tiempo (un trimestre, un semestre o un año), calculado utilizando los precios de mercado de un periodo base fijo […] I have found three French equivalents in the business dictionary DICOTREC: PIB réel; PIB en volume; PIB en valeur. In IATE you can find "PIB en volume" and "PIB en termes réels". If you take a look at the French definitions of PIB réel and PIB en volume, you get the following: Le produit intérieur brut réel, ou produit intérieur brut en volume, est une mesure du produit intérieur brut basée sur la variation du PIB en volume d'une période de référence à une autre (généralement une année ou un trimestre), mesuré avec des prix constants […] When I compared reports from the ECB in Spanish and French I found PIB réel and PIB en volume" […] When comparing annual reports from the ECB in Spanish and French, I found these two terms to translate PIB real, so I think both can be used. What do you think? Does anyone know if you should use one or the other depending on other information?

This message clearly shows the terminology need this translator trainee must address as a consequence of the variation in terminology. Indeed, besides having to build the concept of *PIB real* from different definitions – both in French and Spanish –, a doubt arises over the use of two possible French terms which remains unresolved even after having consulted not only terminographic sources, but also parallel texts.

> I have a doubt about "inversión en otras construcciones", for I don't know exactly what it refers to. In France we have "les constructions résidentielles" and "les constructions non résidentielles / hors logements". Does it refer to this?

> Here is another nice expression: "à parc comparable". To translate it, I have only found parallel texts, but I cannot manage to decipher its meaning. The closest I got was with IATE, which translates "parc de biens de capital fixe" as "stock de bienes de capital fijo".

By contrast, in these two cases the need has more to do with understanding the meaning of specialized units. In the first example, the translator trainee is trying to resolve their doubt by asking their partners for their opinion on a translation hypothesis. In the second example, it can be clearly seen that the translator cannot understand the term and resorted to IATE, whose retrieved result has taken them even further away from the term's meaning.

> Should we translate "multiformat" literally or find another term for it?

On the other hand, the translator's need in this case has to do with identifying equivalents. The translator trainee does understand the term, but doubts as to whether he/she should translate it literally or spend some time trying to find an equivalent term in the target language.

> "Escalado de intereses por tramos": I have a bit of a mental block with this term. If anyone could help me…

The translator's need in this last example has rather to do with the rendering of phraseological units, since meaning can be deduced from context. More specifically, the translator is faced here with an expression not appearing in terminology resources and for which they must find a translation.

These examples from the terminology doubts forum clearly show that the needs of translator trainees are diverse and that the resources used by translators in their documentation process do not always help them to efficiently satisfy these needs.

4. A translation project: translating annual accounts from French into Spanish

Thus far, this paper has focused on the group of terminology users in this study, as well as on some of their terminology needs, which, as has been noted before, are not always met by terminology resources. In order to evaluate this type of resources in a more systematic way, the materials selected for the study were the final assignments submitted by students taking the aforementioned translation course over the last three academic years (a total of thirty students). This assignment simulates a real-translation-project situation which translator trainees must face as if they were freelance translators. The assignment comprised translating a longer document than the ones seen during the course, together with the submission of an accompanying report in which students were asked to give details about the documentation process, the resources used, and the problems and difficulties they had to tackle, among other things.

In this particular case, the translator trainees had to render French annual accounts into Spanish. This is one of the accounting documents par excellence. Accounting can be defined as "an information system aimed at transforming economic and financial data into useful information on which its users can base their economic decision making" (Solà Tey & Vilardell Riera, 2009: 29). Among other things, it is possible to classify accounting into different types:

- *macro accounting,* generally drawn up by States, and *micro accounting,* produced by smaller economic units or actors;
- *public accounting,* drawn up by public administrations, and *private accounting*, focused on business organizations;
- *internal accounting or management accounting*, done at internal corporate level and useful to optimize decision making, and *external accounting*, also known as *financial accounting*, which is aimed at shareholders, management, creditors, suppliers, staff or clients so that they can know about the transactions carried out between the organization and its environment;
- *half year accounting*, which is drawn up every semester, and *annual accounting,* drawn up yearly, usually on a mandatory basis.

Within this classification, the document students had to translate for their project can be framed in the field of private, external and annual micro accounting, that is, it can be considered as the accounting drawn up by for-profit corporations with the aim of showing their financial status at the end of the year so that external users such as owners entrusting an administrator with business management, financial institutions, commercial creditors, state agencies or financial analysts and advisors can be aware of that status and therefore decide about the advisability of investing in that corporation or liquidating their share in it, accept or not the financial operations requested by the corporation, evaluate whether suppliers will be able to comply with potential agreements, adopt economic policy measures or provide information and advice regarding investments.

According to France's Plan Comptable Général [General Accounting Plan], annual accounts comprise three basic documents:

- *le bilan* (the balance sheet), whose aim is to concisely present the equity accounts of a company: it is a chart showing the company's assets, liabilities and equity;
- *le compte de résultat* (profit and loss statement), including the company's results for the year for which the accounts are drawn up: it makes it possible to evaluate business efficiency by means of a concise chart showing the year's compared revenues and expenses;
- *l'annexe* (the annual report), which complements, explains and elaborates on the content included in the aforementioned documents: although this document does not have a fixed structure, it usually contains some minimal information about the company's activities, the bases of presentation of results or valuation standards, among other things.

According to the 2007's Spanish Nuevo Plan General de Contabilidad [New General Accounting Plan], annual accounts shall comprise five documents: besides the balance sheet, the profit and loss statement and the report, they shall include the statement of changes in equity, whose aim is to show the changes in a company's equity from year to year, and the statement of cash flows, which shows the flow of cash in and out of a business in a year.

Thus, this is a document containing abundant terminology, especially in the balance sheet and the profit and loss statement, and also specialized phraseology, particularly in the report, for − unlike the other two documents − it is a written text. Ultimately, it is a document whose area of specialization is usually unfamiliar to translator trainees and therefore, they need to devote some time to addressing their terminology needs, which are both related to concepts and to equivalents in the target language. The authentic document students had to partially translate can be found at http://www.info-financiere.fr/upload/CNS/8888/01/FCCNS025218_20100209. pdf.

5. Resources used by the analyzed group of terminology users in the translation project

There are different types of resources which can be used in order to solve a specific terminology problem. According to Gallego Hernández (2012: 122-125), there are three basic types of resources or primary sources: experts or human sources; subject-based sources, known in Translation Studies as *parallel texts*, which essentially share some aspects with the source text regarding the communicative situation; and finally, language sources, that is, reference materials basically created with the aim of providing users with specific linguistic information: dictionaries, glossaries, and terminology databases, among others. According to this classification and the reports submitted by students, the resources used in their projects were the following:

Regarding human sources, besides the course's discussion forum for the resolution of translation problems, translators also resorted to external forums. Among the ones mentioned in their reports, there are translation forums such as ProZ (Freelance translators & Translation companies), Yahoo or Wordreference forums.

As far as subject-based sources are concerned, students mentioned the European website of the International Accounting Standards (IAS), which allows users to consult different regulations and directives on company accounts in different languages; the European Union legislation (EurLex), available in its different official languages, which is an endless source of useful parallel texts for translation, not only in the field of accounting, but in many other areas as well; the website of the Comisión Nacional del Mercado de Valores (CNMV) [Spanish National Stock Market Commission] containing numerous annual reports from different organizations which, in turn, include accounting information through company accounts. Students complemented their online searches by looking for web portals specialized in this field as well as websites of specific organizations which were likely to publish the same type of text they were to translate: this included visiting several company websites, such as Mercadona and Iberdrola sites, with the purpose of obtaining audit reports and annual accounts, and visiting

several internet portals specialized in economics and law, such as Actufinance (Les coulisses de la finance), Le droit sur internet or the general accounting plans in both languages.

Finally, regarding language sources, translators also used different types of resources ranging from general to specialized language, both monolingual (in the source or target language) and multilingual. In this respect, besides using different general dictionaries, such as the ones from Wordreference, Wikipedia or Reverso, students also resorted to specialized bilingual dictionaries like *Dicotrec (Diccionario para traducción económica), Diccionario LID multilingüe de la empresa y economía,* by Marcelino Elosua or *Diccionario jurídico-económico: francés-español, español-francés,* by Nicolás Campos *et al.* Additionally, students used specialized monolingual dictionaries both in the source and target languages: premysa.org/pdf/emprendedores/GlosarioEconomico-Financiero.pdf, www.economia48.com, www.eco-finanzas.com/conceptos.htm or www.edubourse.com/lexique/rnpg.php, and terminology databases such as IATE (the most frequently mentioned resource in students' reports), Termcat or UNTERM. Following the project's instructions, students also created their own *ad hoc* corpus from parallel texts retrieved from the internet − as they were encouraged to do during the course − in order to later use it off line with the software tool Antconc in their workstation.

This is not at all a comprehensive selection of resources, for the projects submitted by translator trainees included different links to websites and much more specific documents, some of which are no longer available. In any case, besides providing enough data to perform this case study, this selection globally reflects the type of sources used by this group of terminology users, and can even offer some hints as to their working approach to the translation process.

6. Evaluation of the terminology resources used: analysis of language sources

Regarding the aforementioned types of sources, it can be said − without going into specifics − that human sources offer the advantage of helping translators satisfy several needs and it is possible to consult them using natural language, although this should only be done occasionally, without resorting to them too often − translators risk not obtaining any answers if they participate in forums only to pose questions. Concerning subject-based sources, the choices made by translator trainees seem to be quite right. Nevertheless, the problem they pose has to do with finding and then consulting them. Indeed, identifying a valid subject-based source inevitably involves not only a previous evaluation – especially if the subject area is unknown to the translator − but also accessing the exact information needed, which cannot always be found in a document and therefore can be highly time-consuming – particularly if a translator aims to compile an *ad hoc* corpus and does not have the IT skills and specialized knowledge required to optimize the process. In any case, this type of sources can help to see how native target-language-speaking specialists use a specific terminological or phraseological unit which, in turn, allows translators to write their target texts using a similar language to that of specialists without needing to be one of them.

Concerning language sources – and more specifically terminology sources −, and taking into account the aim of this study, a series of specific resources will be analyzed here. In the first place, an analysis of the terminology databases IATE, Cercaterm (Termcat) and UNTERM will be offered, as these were the most frequently mentioned resources in translator trainees' reports. Then, an analysis of *Dicotrec* dictionaries will be made. This is an online resource created in 2007 and 2008 by translator trainees as part of a course called Specialized Translation A-B and B-A which is included in year 4 of the degree in Translation and Interpreting at the Autonomous University of Madrid [Universidad Autónoma de Madrid]. Together with this, the following dictionaries will also be analyzed: *Diccionario jurídico-económico: francés-español, español-francés* by Nicolás Campos *et al.* (2005), and the 11th edition of *Diccionario LID multilingüe de la empresa y economía* by Marcelino Elosua (2007), both in paper format. These are current business dictionaries also mentioned in students' reports. The focus of this study will be put on both analyzing the translations of terms included in these resources and on the microstructure information of entries, as well as discussing the resources' search options always in connection

with the particular translation project dealt with here: the translation of annual accounts from French into Spanish.

In order to evaluate the translations for terms included in databases, the search terms entered in their interfaces were the word trigrams (three-word sequences) most frequently retrieved by the web application Terminus[2] after it analyzed the source text translator trainees were to render into Spanish, and which can be seen below:
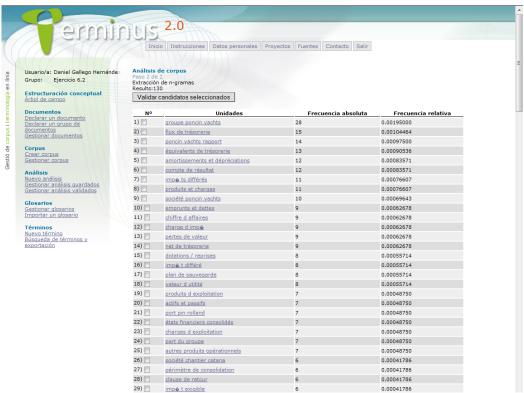

Figure 1

The following chart shows the different translations included in the three databases for each of the terminological units chosen − the trigrams referring to proper nouns, and gender and number inflection were eliminated from the previous list:

UNIT	IATE	TERMCAT	UNTERM
flux de trésorerie	flujo de tesorería	flujo de caja	corriente de efectivo
équivalents de trésorerie	---	---	equivalentes al efectivo
amortissements et dépréciations	[It is necessary to first search one term and then the other one]	[It is necessary to first search one term and then the other one]	[It is necessary to first search one term and then the other one]
compte de résultat	cuenta de resultados; cuenta de pérdidas y ganancias	cuenta de explotación; cuenta de pérdidas y ganancias; cuenta de resultados	estado de ingresos
impôts différés	impuestos diferidos	impuestos diferidos	---
produits et charges	ingresos y gastos; gastos e ingresos; rendimientos y cargos; costes y productos; cargas y productos;	ingresos y gastos	[It is necessary to first search one term and then the other one]

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2 Terminus is a work station designed by the Institut Universitari de Lingüística Aplicada de la Universitat Pompeu Fabra para la terminología [University Institute for Applied Linguistics of the University Pompeu Fabra for terminology]. It allows users to perform the complete process in terminographic work: corpus creation and exploitation, glossary and project management, database creation and maintenance, and dictionary edition.

emprunts et dettes	préstamos y deudas; empréstitos y deudas	[It is necessary to first search one term and then the other one]	[It is necessary to first search one term and then the other one]
chiffre d'affaires	volumen de negocios; cifra de negocios	facturación; volumen de negocio	---
charge d'impôt	carga fiscal; carga tributaria	---	---
pertes de valeur	pérdida en valor	---	---
[flux] net de trésorerie	---	---	---
plan de sauvegarde	plan de recuperación	---	---
valeur d'utilité	---	---	---

As shown the chart, several different cases can be found:

- none of the databases offers any translations for a terminological unit, as is the case with *valeur d'utilité* or *flux net de trésorerie;*
- some of the databases do not offer any translations, as happens with *équivalents de trésorerie, impôts différés, perte de valeur* or *plan de sauvegarde;*
- each database offers a different translation for the same term, as happens with *flux de trésorerie;*
- two or more databases offer several different designations, being these designations the same in the different databases, as is the case with *compte de résultat;*
- two or more databases offer several different designations which are different in each database due to either lexical changes or formal variants, as happens with *compte de résultat* or *chiffre d'affaires;*
- only one database offers translations for a term, but contains different designations for it, as happens with *charge d'impôt* or *emprunts et dettes;*
- in the case of multi-word units linked by the coordinating conjunction *et*, some databases retrieved results when queried using that particular multi-word structure.

As far as query possibilities are concerned, the use of the three databases is based on entering keywords, and searches can be filtered according to the fields included in each database design –basically language and domain fields. However, depending on each system's possibilities, search results can also be narrowed to hits occurring within a specific field, such as definitions or notes, as is the case with TERMCAT. The system then retrieves a series of results corresponding to the selected query. These results are not shown in the form of a terminological record, but they are rather descriptors or synoptic records corresponding to different entries which guide the user. The latter can navigate through each result and access the terminological record corresponding to each entry. The three databases also allow users to add search conditions or wildcards to the entered keywords. IATE and UNTERM, for instance, allow the use of wildcards such as *, which represents any sequence of characters. On the other hand, TERMCAT allows users to perform fuzzy searches of terms starting or finishing with a specific sequence of characters.

Regarding the translations for terms included in specialized dictionaries, some of the top listed terms retrieved by the workstation Terminus after using its term-extraction tool were selected to be searched in such dictionaries. Terminus top-listed terms are reproduced below:
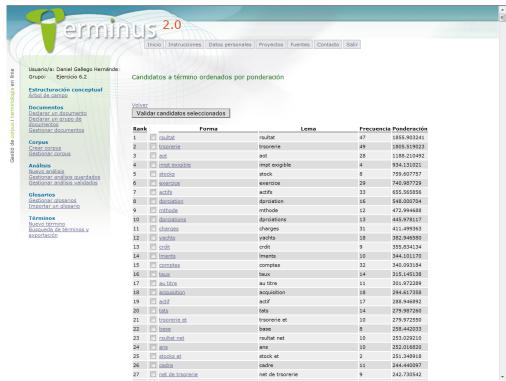
Figure 2

Leaving aside the appropriateness of the potential terms extracted by Terminus and how the training dictionary for their extraction[3] was elaborated, the results offered by Terminus provide enough terminology elements to evaluate how these are translated in the selected specialized dictionaries, namely *Dicotrec, Diccionario jurídico-económico: francés-español, español-francés* by Campos *et al.,* and *Diccionario LID multilingüe de la empresa y economía:*

UNIT	DICOTREC	CAMPOS	LID
résultat	[term appears in multi-word units]	resultado	puntuación, resultados [résultats]
trésorerie	tesorería	tesorería, hacienda pública	tesorería, dinero circulante
impôt exigible	[It is necessary to first search one term and then the other one]	[It is necessary to first search one term and then the other one]	impuesto exigible
stocks	existencias	stock, existencias	existencias [stock]
exercice	ejercicio	ejercicio	ejercicio
actifs	activo	activo	recursos [actifs]; activo [actif]
dépréciation	---	depreciación	depreciación, desgaste
méthode	método (contable)	---	método
charges	gastos	carga; cargo; gastos	gravamen [charge]
crédit	crédito	crédito	haber, crédito
éléments	---	factor; elemento	[term appears in multi-word units]
comptes	cuenta	cuenta	cuentas
taux	[term appears in multi-word units]	tipo, tasa	cuota [the term also appears in multi-word units, but with other designations]

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3 In order to make the term-extraction tool work, it was necessary to train Terminus by introducing a specialized dictionary including at least 500 French entries. In order to create this dictionary, Google search results for the query "glossaire comptabilité" were used, and an *ad hoc* glossary was then elaborated using the following sites: www.bizattitude.ch/CMS/default.asp?ID=211, www.lacompta.org/vocabulaire/index.php, www.e-conomic.fr/logiciel/termes-comptables, www.becompta.be/modules/dictionnaire/ and www.lexique-comptable.info/ lcab.html.

au titre	---	en concepto de; de acuerdo con; con arreglo a [au titre de]	---

The results in the table above show the following:

- dictionaries do not follow the same criteria for the lexicalization of terminological units;
- sometimes the translations for terms found in different dictionaries are exactly the same, as happens with *exercice* or *comptes;*
- the first translation for a term included in the dictionary is the same in different dictionaries, but then dictionaries include different lexical variants, as is the case with *trésorerie;*
- dictionaries do not include an entry for the unit searched, but this can be found in other entries as part of multi-word units, as happens with *taux* or *résultat* in DICOTREC;
- the translation of a particular unit does not coincide with other translations when that unit appears in multi-word units, as happens with *taux* in LID dictionary;
- the translation of some units changes depending on number inflection, as is the case with *actifs* and *charges* (which appear as multi-word units) in LID dictionary;
- it is necessary to look for a translation of each of the elements comprising the unit, as happens with *impôt exigible* in DICOTREC and CAMPOS dictionaries;
- there are cases of lexicalization of prepositional phrases such as *au titre de* in CAMPOS dictionary.

Regarding the use of these dictionaries, the process is the same as with any other print dictionaries: their macrostructure arranging entries in alphabetical order allows users to access the different units and the information there included. Being a multilingual resource, the last pages of the LID dictionary include several bilingual word lists in different language combinations – including French-Spanish. The translated terms can then be looked up in the Spanish entries, which contain term definitions. DICOTREC, despite being an online resource, does not include a search box where users can type a query term so they must resort to their browsers search-within-a-website option.

So far, this paper has examined a series of translations for terms and discussed the query modes of both the terminology databases and specialized dictionaries chosen. An element of the microstructure of the selected resources – specialized phraseology − will now be dealt with, although in a concise way. Some examples of specialized phraseology are the following multi-word units appearing in the source text of the course project:

- flux de trésorerie liés aux opérations
- génèrent pas de flux de trésorerie
- produits et charges sont entièrement intégrés

These are three phraseological units which do not only appear in the text of the course translation project, but also can be frequently found in French accounting texts. Although the terminological units that make up these phrases can be found in the different resources analyzed in this study – the phrases are not included as entries in any of them −, the truth is that none of them offers bilingual information on how these units behave in discourse. In other words, it is possible to search *flux de trésorerie* or *opération, flux de trésorerie* or *générer, produits et charges* or *intégrer*, but the results obtained do not link the units to each other. As a consequence, one of the aforementioned terminology needs, the one related to phraseology, may not be satisfied without the use of other sources such as parallel texts.

The results of these analyses show that some of the problems encountered in the field or French-Spanish accounting terminology actually correspond with the general terminology problems described by the research group IULATERM (2013):

not knowing whether in the target language (TL) there is a lexicalized terminological unit to express an idea which was conveyed in the source language (SL) by means of a specific term because this cannot be found in specialized dictionaries / not knowing if the units included in specialized bilingual dictionaries are the most suitable choice in a particular text to be translated / not knowing which unit should be chosen when terminology sources offer different alternatives

Thus, it can be noted that, on the one hand, translator trainees can find noise in their searches, especially when resources offer different designations as translations for the same term and most of the times fail to include comments – for instance, on dialect variation – which can help the translator choose between them. The translator is then forced to check the potential translations found in other sources, whether they are linguistic, subject-based or human. On the other hand, translator trainees can also find silence in their searches, which entails carrying out a new search using other resources. The problem of silence seems to be more noticeable in the translation of specialized phraseology.

7. A proposal for improvement of the existing resources

In light of the above, it follows that, although all the resources used – whether they are experts, parallel texts or language resources − can help to produce an acceptable translation, the truth is that specialized terminology resources seem confined to offering purely terminological information and do not always adapt to translator trainees' needs nor totally cover the area of specialization of a specific translation project. Against this background, some proposals for improvement can be made, at least in the field of French-Spanish translation of annual accounts.

To start with, the resources mentioned by translator trainees in their final reports suggest that there does not appear to be a terminology source specializing in French and Spanish accounting that is common to all the translator trainees. In fact, the only terminology resource mentioned by practically all the students in the course is the terminology database IATE, which, it must be borne in mind, is not specific to accounting. In this connection, the creation of a terminology resource – preferably a digital one given the potential applications offered by data retrieval systems − specializing in accounting and adapted to French-Spanish translators could help improve the coverage that this area of specialization currently has in this language combination.

In addition, the microstructure of this terminology resource should contain certain information adapted to translators' needs which, without any pretentiousness whatsoever, could be as follows:

- Conceptual information: in the framework of a terminographic resource specialized in accounting, it might be interesting to include not only information on the tree diagram within this field, but also – considering the resource's suitability to the specific work context − information about the type of accounting (management accounting or financial accounting) or type of document (balance sheet, report or statement of cash flows) in which the terminology there included could be found.
- Pragmatic information: sometimes the resources studied have been shown to offer translations for terms without explaining how these should be used, which leads translators – especially when a resource offers more than one possible translation for a term − to do some research on the use of that term in that same resource, where possible, or in other sources. In this respect, it might be interesting to include context information – for instance, concerning variation in terminology − which, together with the aforementioned type of information, could help translators make decisions in the translation process.
- Information concerning phraseology: the microstructure of both terminology databases and specialized dictionaries has been shown to fail to provide information about phraseology. According to experts in specialized translation, this type of information is pivotal not only to conveying specialized information, but also to expressing it as is done by target-language-speaking specialists. In this regard, and considering that an annual

accounts report is a document containing abundant phraseology, it seems necessary – if not imperative – for terminology resources to include this type of information.

8. Conclusions

This paper has highlighted the need to continue evaluating the terminographic resources currently available for translators according to both their suitability to translators' needs and their coverage of a specific area of specialization and language combination. In particular, this paper has focused on studying a series of terminology needs in the framework of French-Spanish translation of annual accounts. On the basis of those needs, a brief analysis of the resources used in that framework was presented, paying special attention to terminology resources. From the analysis, it followed that there is a series of aspects which do not seem to adapt to some of the projected needs. More specifically, it was found that terminology resources do not always offer the required coverage of all the linguistic elements which can potentially be found in accounting, the area of specialization on which the paper focuses, nor do they always offer information that suits translators' needs. In this regard, the paper presented a proposal addressing not only macrostructure – by creating a terminology resource specialized in the particular field of knowledge and language combination used here (French-Spanish accounting) − but also microstructure – which entails including certain information vital for the analyzed translation context.

Turning these ideas into a reality may be possible within the framework of translator training. This group of students, direct users of the proposed resource, could perform the role of translators–terminologists following a series of guidelines for systematic work as part of different course units directly related to this study, such as Business Translation and Terminology, with the guidance and supervision of a team of lecturers.

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