The problem of untranslatability, or the degree of untranslatability, which is the essence of the question of fidelity in translation (Steiner 1975:251; Wojtasiewicz 1957:28ff), ontologically resulting from the two extremes of communication referred to by Steiner, is related to the number and nature of the conditions which must be taken into consideration in order to produce a target language (TL) text which could be deemed satisfactory.

To address this question I will resort to Tytler’s (1907) *On the Principles of Translation* in which, as a complement to his definition of translation, he proposes three laws of translation. They seem to comprise the complexities of all the aspects of interlingual translation. The three laws are the following (Ibidem:9):

(i) Translation should give a complete transcript of the ideas of the original work.

(ii) The style and manner of writing should be of the same character with that of the original.

(iii) The translation should have all the ease of the original composition.

It may be claimed, therefore, that an ideal TL text should be characterised by a level of linguistic competence at least comparable to that of a TL native speaker, the level adjusted lexically and stylistically to the requirements of the TL specific reading audience, hence inevitably dependent on the TL text relevance to the TL culture.

The relevance to the TL culture seems to be the most comprehensive requirement, and the one which underlies all the others as well. The reasons are twofold.

First, even a native speaker’s competence in the source language (SL) comes to no avail the moment a translator faces an unknown concept specific to the SL culture. Non-existent in his own cultural domain and, as a result, in his own language, such a concept is totally alien both to the translator, usually bicultural in theory only, and to the prospective TL recipient. By the same token only the
knowledge of a given culture guarantees the appropriate usage of the nuances of its language.

Secondly, due to the fact that different languages are inseparable from their cultures and that different – sometimes dramatically different – cultures determine equally diversified, culture-specific ways of perceiving the world there is no automatic equivalence between words in the source and target languages, and apparently similar structures may have different uses and different connotations (Gile 1995:49). The translator, therefore, can avoid the mistake of this illusory equivalence only if he has some feeling for the accrued implications of a word (Savory 1968:15).

Interlingual untranslatability, whether total or partial (Wojtasiewicz 1957:28–29), technically may be derived from the fact that languages are not isomorphic, i.e. they do not offer one-to-one correspondence on the level of:
(i) lexical items,
(ii) linguistic structures (i.e. grammar, stylistic rules, etc.).

This division (Gile 1995:49; Wojtasiewicz 1957:30) proves my reasoning in respect of the culture-specific reasons of untranslatability because the lack of one-to-one correspondence between languages as regards both lexical items, in particular, and, at some level of generalisation, even linguistic structures may be traced down to the difference between the source and target cultures.

Another line of reasoning which inevitably links the question of untranslatability with the culture-specific phenomena may be drawn with the use of pragmatic analysis.

Pragmatics, the study of the relationship between an utterance or a text and its user, i.e. its speaker/writer and its hearer/reader (Kussmaul 1995:55), [...] including all aspects of language usage, understanding and appropriateness (Crystal 1997:301) has had its place in translation studies for many years now (Kussmaul 1995:56). A noteworthy example of such an approach is the situational analysis. Founded on the assumption that extra-linguistic elements are easily discernible in any text to be translated, this offers a model of translation quality assessment, which compares the non-linguistic elements – i.e. responsible for the non verbal, implicit information, associations, etc. – retained in a TL output to the SL input. The model I am referring to is the one presented by House (1977:42–48), in which the situational dimensions inherent in language use are divided into:
(i) the dimensions of a language user (geographical origin, social class, time),
(ii) the dimensions of language use.

Text elements pointing to the factors specified under (i) are strongly culture-specific as a matter of course (Wojtasiewicz 1957:66–88, 111–119), so I will concentrate on (ii) the dimensions of language use, which are further subdivided into:
1. Medium (written vs. spoken),
2. Participation (monologue vs. dialogue),
3. Social role relationship (equal-to equal, subordinate-to-superior, or superior-to-subordinate),
4. Social attitude (measured against the continuum ranging from cordial proximity between friends etc., to hostile distance between strangers etc.),
5. Province (the area of operation of the language activity, e.g. law, technology, economics, etc.).

Directly related to the existence of specialised provinces of language use as understood by House (1977:48), i.e. professional languages of law, economics, banking, etc., is the fact that within those provinces documents have been produced whose linguistic features become conventionalised in course of time. They are known as text types (Germ. Textsorte), e.g. business letter, instruction leaflet, scientific abstract, scholarly article, legal document, ordinance, job advert, (Kussmaul 1995:55, 72–83) as well as, basic to the content of this paper, documents such as the letter to the shareholders, auditor’s report, prospectus, etc. They have to be correct from the point of view of language and transferring the sense of the original. (Korzeniowska & Kuhlwczak 1994:187). They are inevitably limited by the style and form that is acknowledged and accepted by the TL audience [...] and its cultural background (Ibidem:187–188).

The importance of text types, highly conventionalised and culture-specific, in the context of interlingual untranslatability is very significant because the fact that the TL version of a single SL translation unit, i.e. a text segment dealt with as a single unit, (cf. Gile (1995:101–102)), is acceptable does not ensure acceptability of the whole text. There may be inconsistencies in terminological usage, or a stylistic drift between the beginning and the end of text [...] (Ibidem:105), not to say between the SL and TL texts in general. Thus, in each individual case we have to take text-function and the target culture into consideration (Kussmaul 1995:69).

Moreover, the lack of culture-specific text-typological adequacy in translation may be considered as identical with the lack of one-to-one correspondence on the level of linguistic structures (grammar, stylistic rules, etc.), i.e. the second category of untranslatability, the lack of one-to-one correspondence on the level of lexical items being the first one (cf. Gile (1995:49); Wojtasiewicz (1957:30)).

Thus, in practice, the question of untranslatability in non-literary translation, the cultural specificity being the underlying reason, may be divided into two main problem groups (having excluded word plays and other structure-related phenomena):

1. word-to-word correspondence,
2. text-typological adequacy.
Word-to-word correspondence

While producing any – I may risk saying, in the light of the previous data – translation, one faces gaps in languages, which cannot be filled by translating because for a word that may be quite familiar in one language there is no equivalent in another (Savory 1968:16). Problems of this kind, resulting from the lack of one-to-one correspondence between lexical items of the source and target languages may be said to involve two aspects (cf. above):

1. total lack of one-to-one correspondence,
2. illusory one-to-one correspondence.

Total lack of one-to-one correspondence

This is, definitely, the cause of the most difficult problems for translators (Gile 1995:49; Wojtasiewicz 1957:30ff). Given the reasons underlying this problem, in order to determine a pattern of its occurrence it is enough to turn one’s attention to the lexical areas most deeply embedded in the culture of the language in question or, rather, any language. One may enumerate a number of categories which are characterised by a very high rate of total untranslatability cases (cf. Savory (1968:16); Wojtasiewicz (1957:66–98, 111–119)), such as geographical phenomena (monsoon), names of animals and plants (jaguar), artefacts of the material culture of a given community (dacha, sushi, sari, kayak), as well as non-material products of a given culture (suttee, taboo, tango), hints to the cultural heredity, geographical and social background, time of the plot, individual persons, literary genres and terms, monetary units (the yen), etc.

Most of the terms included in the lexical fields specified above, although untranslatable, are present in target languages worldwide because they have acquired the status of borrowings, usually adapted to a given TL within the bounds of its phonological and structural tolerance.

In some cases there have been produced translations, but the implicit “sense”, the denotative, connotative, illative, intentional, associative range of significations which are implicit in the original […] and of which the native auditor or reader has an immediate understanding (Steiner 1975:277) are lost in the TL, e.g. as in the case of tsar (compare: Russian, Polish and English).

Illusory one-to-one correspondence

This category, whose name I quote after Savory (1968:15), should, obviously, be treated as the case of total lack of correspondence as well, but there is one specific reason why I am presenting it as a separate category. It is because of the
fact that this category is a brilliant example of the capacity of even congenial and
cindred cultures for adapting the same word, a cognate, to totally different
contexts, associations and usage. As a result of this processes, cognates, the words
of the greatest, one might think, potential for one-to-one correspondence, become
known, by the power of the culture-specific, for their notoriety for raising trouble
in translation under the name of ‘false friends’. Some examples:

- akcje (in the sense of shares) – actions,
- obligacje (in the sense of debentures, bonds) – obligations,
- przedsiębiorstwo prywatne – private company.

Text-typological adequacy

As shown above, a native speaker’s at-homeness, largely subconscious
because inherited and cultural-specific in his native tongue, his long-conditioned
immersion in the appropriate context of the spoken or written utterance (Steiner
1975:277) results in his sensitivity not only to different provinces of language
use, i.e. specialised languages of different areas of human activity (House
1977:48), but also to so-called text types, characteristic of those specialised
languages (Kussmaul 1995:72).

This interrelatedness of texts with cultures have always caused problems for
translators (Kussmaul 1995:65) because:

[...] a text can be read only in connection or opposition to other texts; they constitute a frame
of reference through which a text is read and sorted by way of generating expectations which
enable the reader to spot the prominent features and determine their structure. Therefore, [...] the
common knowledge applied while reading is a function of other texts (Culler 1977:159). ¹

This observation holds true for any TL culture and as a consequence of this
the following conditions must be satisfied for a SL message to generate the
originally intended effect on the TL recipients:
1. Any SL text type must be translated into the correspondent text type prevailing
in the TL culture because translation, i.e. the communication of a message
expressed in a SL text, is always a communication limited by its address to a
specific reading audience (Venuti 1995:18) and only a text conforming to the
TL culture conventions of stylistic rules, appropriate registers etc. may be
considered an acceptable TL version (obviously, given that at the same time it
is acceptable on the level of its lexical items).
2. After the appropriate TL text type has been determined for the TL version of
the SL text, the translator must be consistent in abiding by whatever its
conventions are.

¹ Translation mine.
The importance of text types and text-typological adequacy in translation can hardly be overestimated, especially in the case of economic and legal translations where the degree of conventionality is sometimes as high as to determine the lay-out of the documents. Such text types follow extremely specific linguistic conventions, and a translator has to know these conventions in order to produce translations which will be taken seriously by their professional readers (Kussmaul 1995:59).

**Translator’s responsibility**

*There is no doubt that the highest percentage of totally translatable texts is found among business and technical texts* (Wojtasiewicz 1957:99). Nevertheless, the optimism of the above statement may be countered by the fact that although the translatability rate is definitely high, it tends to decrease in direct proportion to the increase in complexity of the texts in consideration, and the more complex and demanding the texts are, the greater the responsibility of the translator is.

*From the viewpoint of professional ethics, consequences to be considered are those that will affect the author, the readers, and the client: loss of information, wrong information, loss of impact with respect to the author’s aims etc.* (Gile 1995:109).

*Translators may have to accept much responsibility, for instance when translating or interpreting important political speeches and legal texts* (Ibidem:1), as well as business documents related to financial liability of the parties involved.

The responsibility which an economic or legal translator must assume sometimes is more than substantial. A very informative example may be the responsibility of economic and legal translators in bilingual Quebec. As far as the securities market is concerned, the Quebec law demands that the offering document, i.e. the prospectus, must be translated into French. If, to add to the difficulty, an international, hence multi-jurisdictional, offer for sale is concerned, the complexity and, consequently, the cost of the translation of a prospectus is so exorbitant as to outweigh possible profits (Ross 1994:172), although *usually no more than five to ten Canadian pages must be prepared*, in addition to the American version, *including a cover page formatted in a manner familiar to Canadian investors* (Ross 1994:170). These ‘five to ten pages’ to be translated into a local text type and local legal regime led General Motors in a recent offering not to offer securities in Canada since Quebec would not waive the requirement (Brown 1994:xx). The responsibility and competence of the translator able to handle the data belonging to the significantly different – as seen in the above example – culture-bound text types (i.e. Canadian, as opposed to American, statements in changes of financial position etc.) involving different or differently defined items is impressive.
The immense responsibility of economic and legal translators may be translatable into liability and therefore translators may insure against liability. To avoid the risk of legal proceedings translators should make sure as far as it is reasonable that they are qualified for any assignment they accept. This is an explicit clause in the code of professional ethics of the International Association of Conference Interpreters (AIIC) (Gile 1995:108) and a principle of professional conduct in general.

Below I have analysed some real life examples of translations in which the usual requirement of maximum accuracy coupled with the necessity to render the SL economic and legal concepts intelligible to the TL reader without losing emphasise on the differences in liability appear to pose numerous problems to the translators.

Subject and methodology of analysis

There are two types of documents which constitute the basis of the analysis presented below: the prospectus, the document containing company information in connection with a new issue of securities, and the annual report, a document published yearly by public companies. These two documents are an international standard, though, obviously, there are different local requirements (Ross 1994:169–180; Saul 1994:162–165) as to their preparation.

A prospectus is a document of particular importance in the case of a privatisation of public sector enterprises worldwide. If the privatisation is conducted by the offering of shares for public subscription, the prospectus is the document containing all the data vital to a prospective buyer, which is the reason why it is critical that the information included must be reliable.

In view of the massive privatisation being effected in the former Soviet block countries and the need for capital, the quality and reliability of the English translations of such documents may be a convenient means of attracting foreign investors to Poland and winning the competition for foreign interest and funding.

The data presented in the analysis below was included into the English translations of the following documents:

(1) AmerBank S.A. prospectus, 1994
(2) Bank Przemysłowo-Handlowy S.A. annual report, 1994
(3) Bank Współpracy Regionalnej S.A. annual report, 1993
(4) Bank Współpracy Regionalnej S.A. annual report, 1994
(6) Polski Bank Rozwoju S.A. prospectus, 1994

For the sake of clarity and brevity of the references, the above company documents will be referred to by the numbers against which they are specified in the above list.
Italicised terms and expressions included in the analysis are exact quotations from either the documents specified above, or from the reference literature.

The methodology of the analysis consisted in three steps involving the use of three kinds of sources in search for adequate English renderings of the terms specific to the economic and legal framework of the privatisation proceedings in Poland:
1. English-Polish and Polish-English economic and legal dictionaries,\(^2\)
2. English professional reference books on international finance and economics,\(^3\)
3. highly specialised materials on banking and privatisations, including bank privatisations.\(^4\)

**Discussion: Translations of *Opinia biegłych rewidentów***

(1) Auditor’s Report
(2) Auditor’s Report
(3) Auditor’s Report
(4) Auditor’s Report
(5) Auditor’s Opinion
(6) Auditors’ Report or Declaration of the Chartered Accountant

*Opinia biegłych rewidentów* is the title of one of the obligatory sections of both SL and TL prospectuses and annual reports. The cultural embedding of this term only in two cases, i.e. documents (5) and (6), proved to be a problem for the translators.

The inadequacy of the translation in (5), resulting from the incautious use of a TL cognate of *opinia*, does not impede communication, which is also the case in document (6), although the latter mistranslation, i.e. *Declaration of the Chartered Accountant*, has, obviously, different underlying reasons. The possible cause of the latter wording may be the existence of another SL version of the same name, *Oświadczenie biegłych rewidentów*, whose literal, though inappropriate in the context of the TL text type, translation is the other solution.

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\(^2\) For further reference see the following dictionaries and encyclopaedias: Jaślan & Jaślan (1991); Kozierekiewicz, Puławski & Woytowicz-Neymann (1991); Lyons (1997); Łozińska & Małkiewicz (1997); Niewiadoma (1997); Ożga (1998); Ożga (1999); Wróblewska (1996).

\(^3\) For further reference see: Bannock, Baxter & Davis (1992); Bannock & Manser (1995); Hussey (ed.) (1999); Mascull & Murphy (2000); Pritchard *et al.* (1992).

\(^4\) For further reference see: a book by Anderson (1991): [*...] an experienced bank professional, Associate of the Chartered Institute of Banking, Senior Banking Tutor at the Training College of Trustee Savings Bank Plc, one of the leading clearing banks* (cf. the note on the author ibidem) and Brown & Ridley (eds) (1994), a book composed of articles written by corporate lawyers and partners in law firms practising in international business matters who are members of the Section on Business Law of the International Bar Association.
adopted in (6). Moreover, in the case of document (6), the lack of consistency in terminology usage once again seems to be the outcome of the employment of more than one translator whose tasks were to process separate portions of the SL text.

As regards document (5), auditor certainly may be seen as an equivalent of _kontroler rachunkowy, rewident, członek komisji rewizyjnej_ (Niewiadoma 1997; Jaślan & Jaślan (1991)) or _rewident księgowy_ (Kozierkiewicz, Puławski & Woytowicz-Neymann (1991)). Nevertheless, although the suggested translation, i.e. Auditor’s Opinion (5), is informative, it should be discarded as not abiding by the TL text type conventional term, i.e. Auditor’s Report. Although, seemingly, it does not qualify for an equivalent of the three-element, and involving a plural form (i.e. _rewidentów_), Opinia biegłych rewidentów still, it is the text type compatible version which should be followed in order to produce translations which will be taken seriously by their professional readers (Kussmaul 1995:59). Symptomatically, under the auditor’s report entry in bilingual dictionaries there are no references to the customary section of prospectuses or annual reports, but only explanations as to the character of the report referred to as the Auditor’s Report in the TL texts, e.g. raport rewidentów księgowych (Niewiadoma 1997) or sprawozdanie komisji rewizyjnej, protokół rewizji książek handlowych (Jaślan & Jaślan (1991)).

As for document (6), the trouble with _chartered accountant_, offered by bilingual dictionaries as one of the possible equivalents of _biegły rewident_, is that it actually is a hyponym of auditor, i.e. _an accountant or firm of accountants appointed by the directors on behalf of the shareholders of a company to verify the accuracy of the accounts of the company_ (Anderson 1991:140; Bannock & Manser (1995)), and refers only to one particular category of auditors. In Britain, a _chartered accountant_ is an auditor who is a member of the Institute of Chartered Accountants in England and Wales (Bannock & Manser (1995)) and this is the reason why bilingual dictionaries as equivalents of _charted accountant_ offer, e.g. _rewident_ or _ekspert księgowy_ (Kozierkiewicz, Puławski & Woytowicz-Neymann (1991); Jaślan & Jaślan (1991)), _rewident księgowy_ or _biegły księgowy_ (Niewiadoma 1997), as well as _konsultant podatkowy_ (Kozierkiewicz, Puławski & Woytowicz-Neymann (1991); Niewiadoma 1997). Nevertheless, if the translators of document (6) refer to an auditor as a _Chartered Accountant_ (6), they overwhelm the TL reader with an alternative of two interpretations: either the auditor in question is a member of the Institute of Chartered Accountants in England and Wales (which attests to the expected standard), or the familiar name serves merely as a cover for an unknown auditing standard prevalent in the SL country, in which case a painstaking analysis of the intentions of the ignorant translator is required. Therefore, under such circumstances the risk of _a wholesale domestication of the foreign text_ (Venuti 1995:18) should be avoided
because the aim of translation is to provide a TL reader with accurate and reliable information on the SL country.

In the light of the aforesaid facts, considering the TL text type convention, it may be eventually stated that the most appropriate translation of *Opinia biegłych rewidentów* is the *Auditor’s Report*.

**Conclusions**

The analysis of the above-presented translations points not only to the existence of a vast problem area which is encountered by translators whenever they attempt to process business texts containing references to economic or legal specificity of Poland or, more generally, any SL country, as it was claimed in the theoretical introduction.

An equally important observation must be made that the quality of the translations of these texts, which, like prospectuses or annual reports, are often meant to be promotional business cards of a given company, leaves much to be desired. Thus, a statement might be risked, that, regardless of the companies’ choice of a given translator or a team of translators, the qualitative inadequacy must have been caused either by the negligence on the part of the translators, or by their insufficient professional competence, which, in a number of cases, is aggravated by the translator’s inability to cope with culture-specific phenomena.

In either case, the acceptance of the commission is equal to violating the professional and ethical standards of a translator (Gile 1995:108), which seems to justify the need for training professional translators who should be aware not only of the conditions necessary to produce a satisfying TL text, but also of the responsibility inherent in their job.

**References**


Dictionaries and encyclopaedias


