

CHAPTER I

INTRODUCTION

1.1. Background of the Research

Translation is a transferring language that involves two languages. Some experts define translation with different definition, such as Newmark (1988, p.5) said that translation is the way of transferring messages in written or spoken, from the source language into the target language with the same meaning. Likewise, Larson (1984, p.3) stated that translation is transferring the meaning from the source language into the receptor language by maintaining the integrity of meaning even though there is a change in language structure. In other words, translation is the process of interpreting another language in a relevant or equivalent meaning to the target language.

From the definition above, it is known that the translator has an important role. They play a role as an intermediary between two languages. The connection between two different languages will lead to communication, knowledge, and information. This is in line with the purpose of translation, which is to create understanding in knowledge and culture (Newmark, 1988, p.10). Therefore, if there is no translator, it will not be easy to share knowledge in different languages.

Furthermore, translation is not an easy thing to do. It is neither easy nor simple because translation not only moving a text to another language but also makes the equivalent in the source language to the target language. A translator cannot arbitrarily translate a text because it can cause ambiguity, especially regarding translating a certain fields of knowledge that have specific terms such as in taxation.

Translating a text which contains taxation term is interesting since a tax is one of the state revenue. Sometimes, there are many terms are unknown to its equivalent translation when translating the taxation terms. Moreover, translating a tax term is one of challenge for translator to find the closest meaning, such as from English to Indonesia. This is because the differences between two languages will lead to different grammatical structure and meaning. This is also supported by each language or country having its own specific meaning and term. That is way the translators need an additional knowledge and know the meaning of tax term to translate in correct way. Therefore, in this part the writer explains an example of analysis as follows.

One example of taxation terms in English is *Tax refund* which translated into *pengembalian atas pajak yang telah dibayarkan*. In order to produce such a translation, the translator must apply a proper translation procedure to avoid misjudgment. Referring to Newmark (1988, p.83) on translation procedure, the translator applies descriptive equivalent to the translation of the term above. Descriptive equivalent is applied when the translator translates a certain term with its description. In fact, the translator could translate it with just *pengembalian pajak*. For those who have knowledge in economics or taxation, they can understand with *pengembalian pajak* only. Contrary to people who don't have a background in economics or taxation will cause questions or confusion about term translation. Moreover, Indonesia which has become a member of AEC (Asean Economic Community) will make someone who involved in international trade is required to be familiar with economic terms, especially taxes. This is because AEC will make it easier for someone to make transactions such as buying and

selling between countries, where they will be related to taxes. Therefore, since many people are not familiar with the taxation terminology or deal with it, they need a proper translation about the term.

By seeing how the translator translates the term, there may be many taxation terms with various translation procedures. Since translation is not an easy task as mention before, the translators are expected to be able to determine the translation procedure so the translation result is acceptable in the target language. Therefore, the translation procedure in taxation terms becomes the highlighted part in this study. Besides, as far as the writer knows, there is no research about taxation in translation in the writer's environment.

In this research, the writer chooses an economic book entitled *Public Finance in Theory and Practice 5th Edition* as the source data in this research. It is a kind of premier economic book which is still used as a handbook. This book is one of the works of the father of modern public finance, Richard A. Musgrave and Peggy B.Musgrave. Many lecturers, students, researchers, and economists use this book as their reference. Moreover, this book is completed with a discussion of taxation. In this case, the writer believes that many taxation terms would be translated into the target language by various translation procedures. Therefore, the writer is interested to analyze the translation procedures of taxation terms found in the economic text from English to Indonesian.

1.2.Research Question

This research is discussing the procedure used by the translator in translating taxation terms in a book entitled *Public Finance in Theory and Practice 5th Edition* from English to Indonesian. Therefore, the writer attempts to answer the

research question related to translation procedure in translating taxation terms applied by the translator. The analysis is elaborated based on two research questions below:

- 1) What are the taxation terms found in the text?
- 2) What are the procedures used by the translator to translate the taxation terms into Indonesian?

1.3.Objectives of the Research

The objective of this research is to describe the procedure of translation found in the *Public Finance in Theory and Practice 5th Edition* book and its translation. Besides that, the writer wants to find the procedures applied in the book. The objectives of the research are:

- 1) To find out taxation terms from English to Indonesian.
- 2) To analyze the procedure of translation used by the translator in translating taxation terms from English to Indonesian.

1.4.Scope of the Research

The object of this research is taxation terms and its translation. Then, the data is taken from a book entitled *Public Finance in Theory and Practice 5th Edition* written by Richard A Musgrave and Peggy B Musgrave, published by McGraw-Hill Book Company, Singapore. The Indonesian version is translated by Alfonsus Sirait, et al., under Erlangga publisher with entitled *Keuangan Negara Dalam Teori Dan Praktek Edisi ke Lima*. To be more focused and detailed about translation procedure, the writer limited the scope of the study on the words or phrases that contain taxation terms in Chapter 12 and Chapter 13 as the introduction of taxation in the book. Furthermore, the theory used in this research

is a theory by Newmark (1988) on translation procedures. Then, to investigate the taxation terms, the writer is supported by a *Dictionary of Taxation Terms* by Tacis Programme (1996), *Leach's Tax Dictionary* by Leach version 4 & 5 (2012) and version 9 (2016), and *Routledge Dictionary of Economic 2nd Edition* by Donald Rutherford (2002).

1.5. Methods of The Research

In conducting this research, there are three steps that are followed. They are collecting the data, analyzing the data, and presenting the result of analysis.

1.5.1 Collecting the Data

The source data is a book entitled *Public Finance in Theory and Practice 5th Edition* by Richard A Musgrave and Peggy B Musgrave and its Indonesian translation *Keuangan Negara Dalam Teori dan Praktek Edisi Ke Lima*. More specifically, the source data are Chapter 12 entitled *Introduction to Taxation* with Indonesian version *Pengantar Perpajakan* and Chapter 13 entitled *Approaches to Tax Equality* with Indonesian version *Pendekatan terhadap Keadilan Pajak*. These chapters are the first part of the Principle of Taxation in the book.

The data are collected by using the observational method, especially the note-taking technique (Sudaryanto, 1993, pp. 133-135). The observational method is a method of collecting the data by doing an observation of the language. The writer follows several steps in collecting the data. Firstly, the writer searches a text that discusses about taxation and its translation. Secondly, the English version and the Indonesian version are re-read several times to comprehend the taxation term. Then, the data are paired by applying the note-taking technique. The note-taking technique is the technique of making a note of the data and classifying the data.

The *Dictionary of Taxation Term* by Tacis Programme (1996), Leach's Tax Dictionary by Leach version 4 &5 (2012) and version 9 (2016), and Routledge Dictionary of Economic 2nd Edition by Donald Rutherford (2002) are used to identify the taxation terms.

1.5.2 Analyzing the Data

In analyzing the data, the writer uses the translational identity method (Sudaryanto, 1993, p. 13). The translational identity method is a method used to analyze the translation of language into the target language by comparing them to find out what procedures used by the translator. The process in analyzing the data are: firstly, underline and categorize the term based on the Dictionary of Taxation Terms. Secondly, determining each type of taxation terms translation procedures by applying the relevant theory proposed by Newmark (1988). Lastly, presenting two columns used to compare the SL and the TL.

1.5.3 Presenting the result

In presenting the result of the analysis, the writer will use an informal and formal method (Sudaryanto, 1993, p. 145). The informal method is a technique of presenting the data by the formulation of words or by description. Moreover, the formal method is a technique of presenting the result of analysis by using a table. The table is used to show the comparison between source language (SL) into the target language (TL).