CHAPTER IV

CONCLUSION

4.1 Conclusion

A good translation is a translation that can be a bridge of communication between two languages. This is in line with the purpose of translation, which is to produce translated works and to help overcome language differences. The language itself is the source language and the target language. Therefore, it is said that translation is not an easy thing to do because of grammatical differences between two languages.

In translation, a term is one of challenge for translator to translate. This is because a term has its own meaning in each language and it is difficult to explain. Taxation is one of field that has its own term. As mentioned before, translating taxation term is neither easy nor simple because a slight difference in translation can lead to fatal error. This is because tax is a crucial matter that cannot be taken lightly in translating it. Therefore, a translator must understand the meaning in both languages and the translation procedures that will be used. Translation procedures are used to determine how the sour language is transferred to the target language.

After analyzing the thirty three taxation terms found in *Public Finance in Theory and Practice 5th edition* by Richard A Musgrave and Peggy B Musgrave, the writer found four procedures used. They are Transposition, Couplets, Transference, and Literal Translation. There are sixteen data are translated by using transposition, twelve data are by using couplets, two data are translated by using literal translation, and one data translated by using transference. In couplets,

the procedures used in translation are ten data translated with transposition, six data translated with transference and naturalization, six data translated with expansion, two data translated with modulation, one data translated with reduction and one data translated with literal translation. Overall, transposition is the most frequent procedure used in translating taxation terms.

Lastly, based on the data found, transposition is used by the translator because the system of the two languages is different. The translator translates the tax term guided by the Indonesian language system where Diterangkan - Menerangkan applies. While in English, the language system is Menerangkan - Diterangkan. The differences in this system lead to change in grammatical structure.

4.2 Suggestion

A research on procedure translation in taxation terms from English to Indonesian found in economic text is still far from perfect. Therefore, it is hoped that the further research will be carried out the translation of terms.

Furthermore, a research on translating terms can be carried out in different ways, such as in translation quality in terms of accuracy, acceptability, and readability and so on. Therefore, the further research can be carried out with different analyze.