Situating translation within some speed wobbles of convergence

by

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Abstract

The objective of this study is to demonstrate the degree to which debate about translation in the EU, and translation specifically of IFRS in the EU, generates both:

- Deeply held convictions about language; and
- Diversity of views on key issues even within translators into one language group.

This study describes the empirics and method of data collection, and then offers detailed analysis of five issues faced by translators, drawing examples from each of the major language family groups in the EU. The data used in this study are derived from 109 responses to a survey of IFRS translators, members of IFRS translation committees or review panels, and textbook writers in the EU; undertaken in 2009. Each ‘Language Family Example’ illustrates deeply-held convictions about language; and diversity of views even among highly experienced translators.

These empirical data also illustrate translators’ awareness that the ‘English’ in which IFRS are written may impact on the ease or difficulties in translation. In nation-states where there is a relatively low level of foreign language study, there may be a greater number of accounting teachers, standard-setters, textbook writers and regulators who are unaware of such diversity and emotion. This study contributes towards understanding some key language issues during the IFRS convergence programme.