An Analysis on Indonesian - English Abstract Translation to Enhance Multicultural Language in Accounting Department, State Polytechnic of Malang

Fitrotul Maulidiyah¹
1. Politeknik Negeri Malang, Indonesia
fitrotumaulidiyah@polinema.ac.id

Abstract
Thesis writing is one compulsory subject which must be completed by students at State Polytechnic of Malang particularly in Accounting Department. Moreover, an abstract is an inseparable part of thesis which must be written by all students. The abstracts must be written both in Indonesian and English. Students have to translate their Indonesian abstract into English. From the preliminary study, it was found out that students have many difficulties in translating their thesis abstract from Indonesian into English. Hence, this research seeks to investigate what type of errors committed by the students during the process of English abstract writing. A descriptive qualitative design was used in this research. Documents in the form of 25 abstracts were used in the data analysis. The results showed that during the process of English abstract writing completion, students tend to have problems in abstract translation, grammar, vocabularies, sentence structures and writing mechanics. Detailed results were presented and discussed in the coming sections, followed by recommendations for further research.

INTRODUCTION
As an international language, English plays a significant role in the world of research publication. Everyone needs to be able to communicate in English orally and in writing to access all news and information in all aspects of life. The majority of news, books, and journals are published in English. As a result, many people who do not speak English will have difficulty accessing information and fall behind. However, not all information in English books is easy to understand by those who speak English as their second language. Many international journals require authors to translate their articles into English. Universities in Indonesia have also taken a similar approach to their students’ articles, especially the abstract part. However, writing abstracts in English seem to be hardship for students who are not from English department.

For students in the Accounting Department, State Polytechnic of Malang, writing in English is not an easy task to complete. Furthermore, it is argued that writing is not a natural activity; it is a cognitive activity characterized by complexity in which the writer must demonstrate control over multiple variables simultaneously (Nunan 1989). Variables include thinking, relevant knowledge, ideas, and vocabulary (Anwar & Ahmed, 2016). Writing components identified by Ampa and Quraisy (2018) are structure, vocabulary, content, organization, and mechanics. In addition to the myriad of variables involved, students must observe the writing conventions of the second language. Thus, students need to overcome the complexity to compose correctly. In addition to the linguistic skills involved, the writing process
includes steps that students should follow towards the final production of the writing piece, such as generating ideas, organizing, drafting, revising, and editing (Khattar, 2019).

Beside the problems in writing English abstracts, one thing which complicates it is that students have to translate their Indonesian abstract into English. These students do not have the knowledge of translation at all. They do not understand any translation techniques while accomplishing the process of English abstract writing. In other words, a translation process from source language (SL), Indonesian, into target language (TL), English, is heavily involved because students do not directly write their thesis in English. This underlines the significant role of students as translators. The quality of their translation depends mainly on the abilities of its translator. It does not only merely change words, but also involves the process of comprehending meanings from SL and re-conveys them in TL (Putri, 2019). Consequently, errors are often found in translation results, in various degrees depending on the translators’ ability.

To ease the process, students tend to go to the fastest way which is by making use of Google Translate. They are not aware that the translation result from Google Translate might ruin the content of their thesis. Google Translation systems typically make more errors than humans, and the results may be challenging to comprehend. To achieve high-quality results, students must use their translation knowledge to correct the Google Translation output (Adawiyah et al., 2013). A human translator should ensure that the source and target texts convey the same information and that the translation tone is consistent with the original document. Therefore, this research seeks to investigate what type of errors are committed by students during the process of writing and translating their Indonesian abstract into English.

METHODS

By considering the aforementioned objectives of the research, a descriptive qualitative design was used in this research. Twenty-five translated abstracts in Indonesian and English were obtained from the students’ thesis and used for analysis. The abstracts covered topics of accounting, business and finance. There were approximately 5533 words in total out of those 25 abstracts. The data used were in the form of sentences, phrases, and words. The fundamental data analysis could be summarized into three steps namely data condensation, data display, drawing and verifying conclusion (Miles et al., 2014).

Several sentences were selected. Analysis was done to confirm the errors occured in the abstract writing and verification was performed by comparing the results with explanations and examples provided by Hartono (2020). Then, data were condensed through the error identification process. Identified errors were tabulated and displayed. The final step was classifying those errors where the researcher attempted to investigate them from both languages point of view. Linguistic error classification, focusing on TL in isolation, was used. It consisted of five sub-classifications: grammar, translation, vocabulary, sentence structure and mechanical errors. To maintain the trustworthiness of data, the researcher asked for assistance from two colleagues in identifying those errors.

RESULTS AND DISCUSSION

It has been revealed from the research that students do make several mistakes and errors during the process of abstract writing in English. The errors made by the students fall into five categories namely errors in grammar, translation, vocabulary, sentence structure and mechanics. Errors in grammar are further classified into four sub-categories namely tenses, S-V agreement, singular plural and inconsistency in the use of grammar. Next is translation error. The most frequent error in translation which the students did is literal translation. The third error category is errors in vocabulary. This includes the incorrect use of technical terms in accounting and errors in word order. The fourth error category is sentence structure errors which comprise word and sentence structure problems, run-on sentence and unclear sentence. Finally, the last error
Multicultural Education in the Cultural Arts Festival at Sahabat Alam Palangka Raya School (Ali Sunarno, Cindy Natalia Hutagalung, Dandi Ansa Faulus, Fitri, I Wayan Wahyu Andriana, Lala Indrawati, Melin, Nor Hapipah, Syukur Setia Zai)

category is mechanics. There are two sub-categories which could be observed here namely errors in spelling and capitalization. More thorough results of the findings could be observed from Table 1 below.

Table 1. Error Categories

<table>
<thead>
<tr>
<th>Error Categories</th>
<th>Number of Words</th>
<th>Number of Errors</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grammar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tenses</td>
<td>35</td>
<td>49</td>
<td>29.5%</td>
</tr>
<tr>
<td>S-V Agreement</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Singular-Plural</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inconsistency</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Translation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Literal Translation</td>
<td>50</td>
<td>50</td>
<td>30.1%</td>
</tr>
<tr>
<td>Vocabulary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incorrect Technical Terms</td>
<td>36</td>
<td>40</td>
<td>24.1%</td>
</tr>
<tr>
<td>Word Order</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sentence Structure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Word and Sentence Structure</td>
<td>4</td>
<td>11</td>
<td>6.6%</td>
</tr>
<tr>
<td>Run-on Sentences</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unclear Sentences</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mechanics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spelling</td>
<td>11</td>
<td>16</td>
<td>9.6%</td>
</tr>
<tr>
<td>Capitalization</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of Words</td>
<td>5533</td>
<td>166</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 1 clearly presents the error categories which the students make during the process of English abstract writing. It could be observed from the table that most errors that the students made was during the process of translating the words and phrases from English into Indonesian. There are 50 errors in translation (30.1%) made by the students from the total 5533 words in 25 abstracts. The second highest number of errors falls into the category of grammar (49 errors or 29.5%) and this is followed by errors in vocabulary which is 40 errors (24.1%). There are 16 errors (9.6%) made by the students in mechanics including in spelling and capitalization. Eventually, students made some errors in the category of sentence structure (11 errors or 6.6%). Examples of errors which are found in the students’ abstracts are further explained below.

**Error Category 1.1 Grammar (Tenses)**

This category is about the incorrect use of tenses in the English abstract writing conducted by the students. This sentence is about the data collected in the research.

SL : Data yang digunakan adalah data sekunder berupa bukti-bukti transaksi usaha untuk bulan Februari 2022.

TL : The data used is secondary data in the form of evidence of business transactions for February 2022.

In this example, the student used the word ‘is’ instead of ‘was’. This is considered as wrong use of tense since to present data analysis, the student must use past tense.

**Error Category 1.2 Grammar (S-V Agreement)**

In this error category, the student did not provide subject of the sentence. This is probably caused by lack of ability in writing sentences in Indonesian. Hence, this affected the quality of language used in the abstract which must be written in English.

SL : Secara simultan menunjukkan hasil bahwa ROA, Current Ratio dan DER berpengaruh signifikan terhadap Nilai Perusahaan dengan adjusted R-Square sebesar 11% yang berarti bahwa kontribusi yang diberikan oleh Return on Assets (ROA), Current Ratio, Debt to Equity Ratio (DER) secara simultan berpengaruh terhadap Nilai Perusahaan sebesar 11%.

TL : Simultaneously shows the result that ROA, Current Ratio and DER does take effect in Company Value of Property and Real Estate Company with adjusted R-Square in the amount of 11%.
Error Category 1.3 Grammar (Singular-Plural)

Student could not correctly identify and differentiate the use of plural and singular words here. The word ‘aims’ is plural and it should be followed by ‘were’ instead of ‘was’.

SL : Tujuan penelitian ini untuk mengetahui perbedaan return dan aktivitas volume perdagangan saham (Trading Volume Activity/TVA) sebelum dan selama kebijakan PPKM.

TL : The aims of this study was to examine the differences in return and trading volume activity before and during the PPKM policy.

Error Category 1.4 Grammar (Inconsistency)

Consistency could not be ignored while writing particularly in English. This error made by the student could be categorized as problems in parallelism. When students write one sentence containing several verbs, or usually called a compound sentence, with one subject, the verbs must be written in the same form. Here, the words ‘record’, ‘create’ and ‘calculate’ should be written in -ing form following the other verbs.

SL : ... menentukan klasifikasi akun; mendesain jurnal, buku pembantu penjualan dan buku pembantu pembelian, buku besar, neraca saldo, dan laporan keuangan; membuat neraca saldo awal; mencatat jurnal beserta buku pembantu penjualan dan pembelian; memposting setiap pos buku besar; menghitung neraca saldo; ...

TL : ... determining account classification; designing journals, the sales and purchase subsidiary ledgers, general ledgers, trial balance, and financial reports; create beginning trial balance; record the journal along with the sales and purchase subsidiary ledgers; posting general ledger; calculate the trial balance; ...

Error Category 2 Translation (Literal Translation)

There are many problems related to literal translation in the students’ abstract. This example is the simplest example which shows that the students tend to write without the presence of subject and they directly translated the phrase into English. The correct translation should be ‘the first step is to enter the accounting period of the financial statements.’

SL : Langkah pertama memasukkan periode akuntansi laporan keuangan.

TL : The first step enters the accounting period of the financial statements.

Error Category 3.1 Vocabulary (Incorrect Technical Terms)

In research, there are several terms which are strictly used and cannot be substituted by any random terms. This example is one error made by the student related to the use of terms in research. The word ‘jenis’ here cannot be simply translated as ‘type’ because this should refer to the research methodology implemented in the research. It should be better replaced by ‘the research methodology implemented in this research was descriptive.’

SL : Jenis penelitian pada penelitian ini ialah deskriptif.

TL : The type of research in this study is descriptive.

Error Category 3.2 Vocabulary (Word Order)

This error is categorized as an error in word order. This phrase comprises several nouns which create confusion when being translated into English. This long phrase is about the ratio of efficiency level towards the use of cash. Students need to understand the terms before translating them into English.

SL : Mekanisme analisis data dilakukan dengan menghitung rasio tingkat efisiensi penggunaan kas dan menetapkan saldo kas optimal melalui pendekatan persediaan minimum kas.
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TL: The data were analyzed by calculating the ratio of the level of efficient use of cash and determining the optimal cash balance through the minimum supply of cash approach.

Error Category 4.1 Sentence Structure (Word and Sentence Structure Problems)
This problem is related to the word and sentence structure problem. The word ‘tax’ here is used twice while it should have been written only once. It is usually called redundant. This might create confusion to the readers who read the abstract.

SL: Sosialisasi juga telah dilakukan Kantor Pelayanan Pajak Pratama Kepanjen, namun hal tersebut dinilai kurang jika melihat pola tidakan dan pemahaman dari Wajib Pajak yaitu kurangnya inisiatif dalam mencari informasi.

TL: The socialization was carried out by the Tax Officer Pratama Tax Service Office Kepanjen, but it is considered lacking if you look at the pattern of action and understanding of the taxpayer, namely the lack of initiative in seeking information.

Error Category 4.2 Sentence Structure (Run-on Sentence)
The problem lies in this sentence is called run-on sentence. This is when the sentence has so much to say without considering the effective use of the words. This happens because the independent clause and dependent clauses are not joined properly.

SL: Penelitian ini menggunakan pendekatan kuantitatif data sekunder dengan pengambilan sampel yang digunakan adalah metode purposive sampling dan diperoleh 9 perusahaan sampel yang menjadi objek penelitian.

TL: This study uses a quantitative approach to secondary data with the sampling method used is purposive sampling and obtained 9 sample companies that become the object of research.

Error Category 4.3 Sentence Structure (Unclear Sentences)
This unclear sentence is caused by the missing preposition between the word ‘analysis’ and the word ‘the’. There should be ‘of’ there because two nouns cannot be put together without any preposition or conjunction.

SL: Penelitian ini tentang Analisis Pengaruh Earning Per Share (EPS), Return On Equity (ROE) dan Debt To Equity Ratio (DER) terhadap Harga Saham.

TL: This study is about Analysis the Effect of Earning Per Share (EPS), Return On Equity (ROE) and Debt To Equity Ratio (DER) on Stock Prices.

Error Category 5.1 Mechanics (Spelling)
Problems or errors in mechanics are also often found in the student’s abstract. This might be probably caused by the students’ lack of knowledge related to it. This might be considered trivial matters but in language learning, spelling is one inseparable element which must not be ignored.

SL: Metode pengumpulan data yang digunakan adalah wawancara dan dokumentasi.

TL: Data collection methods used interview and documentation.

Error Category 5.2 Mechanics (Capitalization)
Similar to spelling, the use of correct capitalization is one inseparable part in writing and translation. When the source language writes the phrases in lowercase then the translation must also comply the same rules of capitalization.

SL: Data yang digunakan meliputi saldo penjualan, saldo kas dan setara kas, serta total pengeluaran kas per tahun.

TL: The data of this study used includes Sales, Cash and Cash Equivalents, and Cash Disbursements each year.
The findings provide some results related to the phenomena which occur in the English abstract writing conducted by the students. It is not surprising that some students, even most of them, struggle really hard to translate Indonesian abstract into English. During their hopeless time, machine translation (Google Translate) might be their best solution to this problem. This is why their errors are mostly related to the literal translation results. The second highest number of errors is promoted by the incorrect and inappropriate use of grammar. Students seem to still have difficulties in deciding to use which tenses for which part. American Psychological Association (2020) states that the present tense should be used in displaying a general fact or opinion, continuity applicability, or drawn conclusion. Meanwhile, the past tense is used to elaborate action taken during research and its results. However, this research results showed that students were unable to pick the context of already done action, not without the help of time signals. Abstracts are meant to be concise; thus, time signals are considered unnecessary. This particular result concerning the error in tenses usage further confirms previous ones by Ghasemi & Hashemian (2016) and Napitulu (2017).

Inaccuracy rendition of lexical item errors were identified on two occasions. The first was when an unknown term was involved while the second inaccuracy rendition was shown when two identical words (such as jenis penelitian) were translated into different words (types of research). This further proves that students did not observe the context in translating, as shown in the research conducted by Ghasemi & Hashemian (2016) and Napitulu (2017). Other errors which are found in the students’ writing might be caused by students’ lack of ability in writing, even in Indonesian. Students seem to still have difficulties in arranging and writing effective sentences which present their ideas clearly.

The most frequent problem which the students face is the problem of translation. Students did choose to have the easiest way to translate which is by using machine translation. Even worse, they did not edit and revise or even check the result of the translation. Furthermore, the students are not aware of the result of machine translation because they only need to get it done. They do not realize that the literal translation generated by machine translation could ruin their language including the incorrect use of some technical terms particularly in the accounting field. This is in line with the research conducted by Adawiyah et. Al (2013) which stated that post-editing is important when people decide to use Google Translate. The students should learn more about the use of words in accordance with the context of sentences.

CONCLUSIONS

There are some errors found the English abstracts written by students in the Accounting Department at State Polytechnic of Malang. The errors fall into five categories namely errors in grammar, translation, vocabulary, sentence structure and mechanics. The most frequent problems are related to literal translation (which is probably caused by the use of machine translation or Google Translate) followed by problems in grammar and vocabulary. There are also small number of errors related to sentence structure and mechanics. Students has shown to translate using machine translation as after being checked, their English abstract is similar the ones generated by Google Translate. There is also a significant setback that leads to two kinds of translation errors; distortion of meaning and inaccuracy rendition of lexical items. Both errors compromise the content of abstracts leading to the varying degree of non-equivalencies. One common problem which is also found is the improper use of technical words related to accounting. Students do not recheck the use of the specific terms and directly put them in sentences. This should be avoided since it could ruin the meaning and could lead to misunderstanding and misinterpretation. Finally, based on this present research, further research
could elaborate this topic as to solve the problems of writing abstracts in English, with more significant data or different error classification.

REFERENCES


