

AURORA BOREALIS

Nordic Division plans 5 sessions at the ATA Annual Conference in Seattle 2005

Taking inspiration from the great Scandinavian connection in the Seattle area, the Nordic Division is presenting 5 sessions for ATA's 46th Annual Conference of the American Translators Association (November 9-12, 2005).

Translating Financial Reporting: New Danish Rules and Terminology – Dr. Lise Mourier

Lise Mourier received her MA in LSP Translation and Interpretation from Copenhagen Business School (CBS) in 1981, when she also became a state-certified translator in English and Danish. In 1987, Lise was appointed associate professor at CBS with her main areas of teaching and research in the fields of economic and financial languages and translation.

Research and other activities

Besides contributing to two dictionaries of economics¹, Lise has – in collaboration with two colleagues at the Aarhus School of Business, prof., dr.phil., dr. habil Hanning Bergenholtz MA and ass.prof., Sandro Nielsen, Ph.D. – compiled and published three accounting dictionaries in 2003. Two are electronic Internet accounting dictionaries at www.regnskabsordbogen.dk (Den Danske Regnskabsordbog and Den Dansk-Engelske Regnskabsordbog) and the third is a printed Danish-English accounting dictionary with an appendix containing the Danish accounting formats with English translations (Regnskabsordbogen Dansk-Engelsk, Forlaget Thomson, Copenhagen 2004).

¹ Engelsk-Dansk Økonomisk Ordbog, 4th ed., 2000, and Dansk-Engelsk Økonomisk Ordbog, 3rd ed., 2001, both with Annemette Lyng Svensson as main author and editor and published by Samfundslitteratur.



Lise has translated several annual reports for Danish-listed companies, such as TDC and Novo Nordisk, both also US-listed. She offers courses in, and acts as a consultant on, English financial communication and terminology for Danish companies and translators. She has participated in various language conferences and published extensively in international journals; her most recent articles were published in *Hermes Journal of Linguistics* (2004, No. 32) "Communicating financial reporting across continents" and (2005, No. 34) "Internet Accounting Dictionaries: Present Solutions and Future Opportunities" co-authored with ass.prof. Sandro Nielsen. At present, continuing the collaboration with her two colleagues at the Aarhus School of Business, professor Henning

Bergenholtz and associate professor Sandro Nielsen, Lise is authoring and compiling an English-English and an English-Danish

Accounting Encyclopedic Dictionary, both to be accessible on the Internet in January 2006.

Danish vis-à-vis International, American and British English

Although different terminology is used in American and British English, some accounting terms may be unproblematic for understanding, while others may cause misunderstanding vis-à-vis Danish terms.

Unproblematic Accounting Terms

<i>US English</i>	<i>British English</i>	<i>Danish</i>
receivables	debtors	tilgodehavender
payables	creditors	gældsforpligtelser
property, plant and equipment	tangible fixed assets	materielle anlægsaktiver

Problematic Accounting Terms

<i>US English</i>	<i>British English</i>	<i>Danish</i>
fiscal year	financial year	regnskabsår
income tax year	fiscal year	skatteår
sales	turnover	omsætning
inventories	stocks	varebeholdninger
stocks	shares	aktier
common stock	equity capital	aktiekapital (ordinære aktier)
equity capital	equity	egenkapital

International/American/British English vis-à-vis Danish

<i>International English</i>	<i>American English</i>	<i>British English</i>	<i>Danish</i>
income statement	income statement	profit and loss account	resultatopgørelse
net profit	net income	net profit	årets resultat
revenue	sales	turnover	omsætning

The English-Danish Accounting Encyclopedic Dictionary (in process of compilation 2005-6)

In August 2003 Centre for Lexicography, Aarhus School of Business, in cooperation with Copenhagen Business School, published the Danish Accounting Dictionary and the Danish-English Accounting Dictionary for free use on the Internet (www.regnskabsordbogen.dk). At present, this research collaboration is being continued with the compilation of an English-English and an English-Danish Accounting Encyclopedic Dictionary.

The main reasons for designing and making the dictionaries are the above-mentioned internationalisation and new legislation and the fact that accounting language is LSP code language and terminology which are difficult for semi-experts, translators, and laypeople to grasp. Indeed, background knowledge is a prerequisite (therefore definitions and contexts are included), because mapping of varieties of English versus Danish is imperative and because no other English/Danish electronic Internet accounting dictionary and no updated

bilingual English/Danish accounting-only dictionary are available.

It is important that accounting texts are written in idiomatically correct English, and this involves an important distinction between British, American and international 'IFRS' English (the English of the International Financial Reporting Standards). Accounting terminology differs widely between British and American English. Also, international accounting English, as applied by IFRS, has its own English terminology, biased heavily towards American English, but with some British terms and British spelling. Therefore, for the purpose of the Accounting Encyclopedic Dictionary, the lexicographic data supporting English must contain the three varieties of English to support user needs.

Both the already accessible and the planned accounting dictionaries are genuine Internet dictionaries and not remakes of existing printed dictionaries. They therefore take advantage of

the new technological possibilities and combine in one Internet dictionary information items that are normally found in two or more printed dictionaries. The dictionaries are first of all utility products, and the focus is on usability with an easy-to-follow search structure and the use of easily identifiable search fields in the articles, giving the user quick access to the data.

The data include lemmata in the source language with encyclopedic definitions, grammar, equivalents in the target language and

collocations with translations from source language to target language. English is included in three varieties: American English, British English and international 'IFRS' English. In addition, special information fields include synonyms and antonyms, factual information, cross-references, recommended usage or spelling as well as references to sources (some clickable) such as accounting standards. The box below gives an example of the differences of the English varieties.

British English	American English	International 'IFRS' English
annual accounts	financial statements	financial statements
fixed asset	non-current asset	non-current asset
own share	treasury share	treasury share
book value	carrying value	carrying amount
true and fair view	fair presentation	true and fair view/fair presentation

The examples² below illustrate how the articles appear in the Danish-English accounting dictionary (www.regnskabsordbogen.dk) - comments and translations into English inserted in brackets.

Example 1: Resultatopgørelse

<p>resultatopgørelse [Danish lemma] income statement (IAS/IFRS US) [equivalent 1: international and American English] <i>eller [or]</i> profit and loss account (GB) [equivalent 2: British English] <u>synonym</u> P&L account</p> <p><u>betydning</u> [definition] Resultatopgørelsen består af indregnede indtægter og omkostninger, hvor forskellen mellem disse udgør periodens indtjening, dvs. årets resultat. [The income statement shows recognised income and expenses, the difference between the two representing earnings for the period, i.e. profit or loss for the period.]</p> <p><u>kollokationer</u> [collocations] <ul style="list-style-type: none"> artsopdelt resultatopgørelse income statement classified by nature (US IAS/IFRS) profit and loss account classified by type of expenditure (GB) </p>

Example 2: Afskrivning

<p>afskrivning [Danish lemma] amortisation</p> <p><u>anmærkning</u> [note] 'Amortisation' anvendes om immaterielle anlægsaktiver. På amerikansk engelsk skrives 'amortization'. ['Amortisation' is used about intangible fixed assets. In American English, the spelling is 'amortization']</p> <p><i>eller [or]</i> depreciation <u>anmærkning</u> [note] 'Depreciation' anvendes om materielle anlægsaktiver. [Depreciation is used about tangible fixed assets.]</p> <p><u>betydning</u> [definition] Afskrivning er den systematiske fordeling af afskrivningsgrundlaget over aktivets brugstid. Der skelnes mellem regnskabsmæssige og skattemæssige afskrivninger. [Depreciation/amortisation is the systematic allocation of the depreciable/amortisable amount over the useful life of the asset. A distinction is made between depreciation/amortisation for accounting purposes and for tax purposes.]</p>
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² The examples are quoted from www.regnskabsordbogen.dk and Nielsen/Mourier: Internet Accounting Dictionaries: Present Solutions and Future Opportunities, in: Hermes, Journal of Linguistics no. 34-2005.

Swedish Literary Translation



Session N-4: Laura A. Wideburg will give a presentation on the state of Swedish literature translation in North America. She plans to discuss the perils and pitfalls of literary translation, based on the feedback she has received as a founding member of the Association of

Swedish Translators in North America (STiNA).

A number of recurrent problems have been reported by more than one translator, including difficulties in the interaction with Swedish publishers, issues with American publishers, and even prize-winning translations receiving little interest in the publishing world – often due to the translator acting as agent. Laura Wideburg's work with STiNA has been devoted to addressing these obstacles and promoting a standard of professionalism that includes using a contract instead of relying on verbal promises, discussing the possibility of an agent in the Swedish translation world and, most importantly, contacting STiNA to network with other literary translators. Separate from each other by geography, STiNA is a place where translators can discuss their concerns.

Laura A. Wideburg earned a BA and MA in Scandinavian studies and a PhD in medieval German literature and linguistics. Together with Paul Norlen, she founded STiNA on March 18, 2004, to promote the value of Swedish literature in a world context and to foster professionalism in translation – especially for beginning translators who need an introduction to the field. STiNA now has 25 active members.

Nordic Division Dinner

We are also planning to have a Nordic Division dinner at a local seafood restaurant in Seattle on Friday evening after ATA's Panel Discussion of "Interpreting at Major Historical Events" (6:00-7:30pm). Although there are some very good Scandinavian bakeries in Seattle, there isn't a specifically Scandinavian restaurant (unless we want to go to the IKEA cafeteria!).

Nordic Division Annual Meeting

Friday, November 11, from 3:30pm to 5:00pm. This is your chance to get together and meet other Nordic translators and convey your concerns and compliments to the group. Preliminary topics include:

- Welcome to speakers and visitors
- New budget guidelines for the division
- Recruiting Nominating Committee for 2006
- Recruiting graders
- New certification exams; SE>EN?
- Review of FIT Conference in Helsinki
- Potential mid-year conferences: Norway? Sweden? Iceland?
- Fostering greater cooperation with Scandinavian colleagues
- Suggestions for speakers for 2006 conference
- Newsletter feedback, new ideas
- Conference dinner plans

If you have a topic you would like to have addressed, please send it to David Rumsey at david@northcountrytranslations.com

Scandinavian<>English Translation Workshops

Sessions N2 and N-5: Back by popular demand! Once again our division is offering the popular Scandinavia>English translation workshop. This time, however, we have added a new English>Scandinavian workshop on a different day during the conference.

Source language texts are printed below. Translators should prepare their translations ahead of time and then come to conference for a "lively" 90-minute discussion with other translators in the group. We normally allot 20 to 30 minutes per language combination for the into-English passages, and we are planning on allotting 60 minutes for the from-English passage. Reviewing each group's translation will help highlight the commonalities, differences, and unique challenges between the Scandinavian languages.

These workshops have always been a great learning experience in terms of style and strategy and, in addition, provide excellent practice for translators wishing to take the ATA certification exam.

Texts for Scandinavian>English Translation Workshop

Danish > English

1. Virksomheden bør formulere en klar IT-politik, og sørge for, at de ansatte og lederne er informerede om, hvilke regler og love er gældende.
2. Disse forskningsresultater lægger bl.a. op til, at man kunne forestille sig, at det er muligt ved hjælp af psykologiske behandlingsteknikker at lindre allergi-symptomer.
3. Jeg skal nok komme igen. Jeg er fremtiden mand. Glem ikke, at jeg er et fransk projekt – i virkeligheden hedder jeg jo Ecu, det må jeg bare ikke kaldes af hensyn til nordboerne og andre anti-frankofile.
4. Bilister skal lettere kunne stå på bussen (passage title)
5. Satsningen på "parker og kør", hvis formål er at tilbyde privatbilisterne et konkurrencedygtigt alternativ, fremgår af en ny kollektiv trafikplan for hovedstadsområdet.
6. I det øjeblik flere bilister vælger at stå på den kollektive trafik, bliver det lettere for HT-busserne at komme frem i København.
7. Kroppen skal gøre sig fortjent til vores omsorg ved at fremtræde slank og glat, uden folder, deller, buler og bløde steller.
8. For at sikre en maksimal vedhæftningsevne for X, skal evt. olie-/fedtpletter og tyggegummirester fjernes fra overfladebelægningen før montage. Før monteringsfasen indledes, skal overfladen effektivt rengøres for at fjerne evt. løse partikler.
9. Hvis medarbejderen modtager løn i en opsigelsesperiode efter den faktiske fratrædelse, regnes fratrædelsen fra opsigelsesperiodens udløb.

Swedish > English

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70 procent av svenskarna anser att det är bättre att satsa på nyföretagande än att skydda gamla förlustföretag för att bekämpa arbetslösheten, visar ny undersökning.

Det svenska folket är mycket mer förändringsinriktat än vi trott. 90 procent väljer ökad tillväxt framför höjda skatter för att säkra de framtida pensionerna. Politikerna har ett gyllene tillfälle att bedriva en ny politik – om de förmår att vara lika progressiva som folket. Det behövs eftersom det är troligt att hälften av dagens industrijobb är borta om 20 år, skriver Jan Jörnmark, Rolf Wolff och Patrik Ström från Handelshögskolan i Göteborg.

Globalisering är inget nytt och inget vi inte klarar av. Svenskarna har klarat både varvsnedläggningar och tekokriser. Men många politiker och samhällsdebattörer verkar tro att inte bara gamla industrier utan även

svenska folket, måste skyddas mot alla förändringar i det längsta.

Världen är vidöppen, och det är också våra gamla svenska arbetsplatser. Det går inte att skydda sig från den kraft som finns i outsourcing, containertrafik, lågprisflyg och internet.

Minst av allt verkar lagstiftning och monopolkramande vara effektiva medel att skydda sig mot globaliseringen. Det är dags för politikerna att inse detta. Svenska folket har insett detta, i alla fall om man ska tro en färsk opinionsundersökning gjord av Skop. Undersökningen visar att folk är mycket mer förändringsinriktat än vad politiker tycks tro.

Norwegian > English

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LØSER PROBLEMER. I universitetsdebatten har det skjedd en uheldig frontdannelse mellom motstandere og tilhengere av kvalitetsreformen. Begge leire har imidlertid glemt et alternativ som knapt har vært diskutert siden 1960-tallet: Det amerikanske systemet. Den amerikanske høyere almendannelsen på universitetsnivå ("liberal arts education") skiller seg fordelaktig fra både det gamle og det "reformerte" universitetet og løser problemer som begge de norske variantene er belemet med.

Det er ingen grunn til å felle tårer over det systemet som nå er gått i graven. Det var basert på en passiv læringsform, og studentene skrev ikke en linje før vi satt ved eksamensbordet og ble passet på av vennlige, men årvåkne pensjonister. Da skulle vi reprodusere den lekser vi hadde trent på et års tid i et fag med et fastfrosset og evigvarende pensum (godkjent av Kongen) som ga oss en eller annen kompetanse. Studiene var stort sett begrenset til tre fag, helst innenfor det samme fakultet.

Et stykke på vei er reformen en forbedring av dette systemet. Nå er de gamle store enhetene (grunnfag etc.) delt opp i mindre enheter - emner eller kurs - som gjør det mulig å kombinere biter fra flere disipliner. Studentene skal arbeide mer aktivt, skrive mer og bruke bibliotekene mer selvstendig enn før. Dessuten blir studentene oppmuntret til å ta et utenlandsopphold i løpet av grunnutdannelsen (bachelor-graden). Utmerket.

English > Danish, Swedish, Norwegian

© New York Times, Aug 28, 2005 (with permission)

PRESIDENT BUSH, announcing this month that he was in favor of teaching about "intelligent design" in the schools, said, "I think that part of education is to expose people to different schools of thought." A couple of weeks later, Senator Bill Frist of Tennessee, the Republican leader, made the same point. Teaching both intelligent design and evolution "doesn't force any particular theory on anyone," Mr. Frist said. "I think in a pluralistic society that is the fairest way to go about education and training people for the future."

Is "intelligent design" a legitimate school of scientific thought? Is there something to it, or have these people been taken in by one of the most ingenious hoaxes in the history of science? Wouldn't such a hoax be impossible? No. Here's how it has been done.

First, imagine how easy it would be for a determined band of naysayers to shake the world's confidence in quantum physics - how weird it is! - or Einsteinian relativity. In spite of a century of instruction and popularization by physicists, few people ever really get their heads around the concepts involved. Most people eventually cobble together a justification for accepting the assurances of the experts: "Well, they pretty much agree with one another, and they claim that it is their understanding of these strange topics that allows them to harness atomic energy, and to make transistors and lasers, which certainly do work..."

Fortunately for physicists, there is no powerful motivation for such a band of mischief-makers to form. They don't have to spend much time persuading people that quantum physics and Einsteinian relativity really have been established beyond all reasonable doubt.

With evolution, however, it is different. The fundamental scientific idea of evolution by natural selection is not just mind-boggling; natural selection, by executing God's traditional task of designing and creating all creatures great and small, also seems to deny one of the best reasons we have for believing in God. So there is plenty of motivation for resisting the assurances of the biologists. Nobody is immune to wishful thinking. It takes scientific discipline to protect ourselves from our own credulity, but we've also found ingenious ways to fool ourselves and others. Some of the methods used to exploit these urges are easy to analyze; others take a little more unpacking

Non-Nordic Presentations at This Year's ATA Annual Conference

With only 5 sessions for Nordic translators, there are still plenty of seminars and presentations that can help any translator or interpreter improve their business acumen, technical knowledge, and productivity. A few of the Seattle sessions, all scheduled to be presented in English, are listed below.

Yoga Stretches for Translators

Every morning of the conference from 6:00 - 6:45. These are useful techniques for anyone who works at a keyboard all day.

ATA-9 Workshop on ATA Code of Professional Conduct and Business Practices

Required seminar for anyone accruing ATA Continuing Education Points.

ABC-11 Targeting and Profiling Customers and Vendors Online

Find out where and what companies look for when searching out new translators.

I-1 Speaking with a History Maker: An Interpreter at the Nuremberg Trials

Even if you don't speak German, this should be fascinating!

IC-1 Homepage Building for the Savvy Language Professional

Why pay someone else when you can easily learn to do it yourself?

IC-2 Genius Is Not Enough – or How to Market Your Skills as a Translator

Marketing is for translators what location, location, location is for the business world.

IC-5 The Beginning of Wisdom: Some Practical Aspects of Freelance Technical Translation

Technical translation is more than just terminology. Find out why.

J-9 Technical Aspects of Interpreting at the Winter Olympics

Imagine yourself on the slopes and right in the middle of all the action!

L-1 Literary Translation for Non-Dummies

Discover a new field of specialty.

TAC-6 Translation Memory and MT Software from a User's (not Vendor's) Point of View

If you haven't purchased a CAT tool, this is a must.

TAC-7 Introduction to Word Macros and Their Applications

Automate those boring tasks so you can get to the fun stuff.

TAC-10 Free and Open Source Software for Translators

Free and open source software offers translators secure, functional, and reliable software without high costs and licensing constraints.

Top 10 Reasons to Attend ATA's 46th Annual Conference

10. Take in the marvelous Olympic National Park across from Seattle – even squeeze in some hiking or boating.
9. Splurge on salmon and crab from the Puget Sound at Pike's Pier.
8. Discover Seattle's Scandinavian history at the Seattle Nordic Museum and the Swedish Cultural Center.
7. Distribute your resume and business cards at the Job Marketplace.
6. Reconnect with old colleagues and meet new ones to share the trials and tribulations of our chosen career path.
5. Explore the vendor exhibits to find new translation tools and dictionaries.
4. Compare your translation style with your colleagues at the Scandinavian<->English workshops.
3. Earn ATA continuing education points at the many presentations to keep your certification valid.
2. Join the Nordic Division Annual Meeting to help it serve you and the membership.
1. Real coffee – the Scandinavian kind!!

See http://www.notisnet.org/ata_2005.html for all that Seattle has to offer.

Scandinavian Links in Seattle

Seattle Nordic Museum – A historic resource in the Scandinavian "Ballard" district

<http://www.nordicmuseum.org/>

Swedish Cultural Center – An active center offering meetings, parties, courses, & excursions

<http://www.swedishculturalcenter.org/links.htm>

Pacific Lutheran University, Dept of Scandinavian Studies

<http://www.plu.edu/~scan>

University of Washington, Dept of Scandinavian Studies

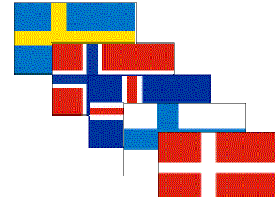
<http://depts.washington.edu/scand>

Swedish-American Chamber of Commerce – Developing business relations with Sweden

<http://www.sacc-usa.org/seattle>

Scandinavian Language Institute – Offering beginner, intermediate and advanced classes.

<http://www.cmc.net/~scandina>



Bits and Pieces

The Time Is Now

To keep certification current, ATA-certified translators need to earn 20 continuing education credit points over 3 years. A maximum of 10 points is allowed in any given year. **This means you can't wait until the last year to earn your points!** During their first 3-year reporting period, ATA-certified translators are also required to earn

1 continuing education point on the ethics of translation and interpreting. An ethics workshop will be presented at the ATA Annual Conference in Seattle, and a self-directed course that allows members to complete this requirement online is now available at the ATA website.

Online ethics component: http://www.atanet.org/acc/ce_online_ethics_component.htm

Low cost ideas for CE points: http://www.atanet.org/acc/low_cost_ideas_for_ce.htm

ATA-eligible continuing education requirements fall into 6 categories:

1. Translation or interpreting courses, seminars, workshops, and conferences (max 10 points/1 year);
2. Other courses and seminars (max 5 points/3 years);
3. Memberships in professional associations (max 2 points/3 years);
4. Mentors, mentees, and ATA Certification Program graders (max 6 points/3 years);
5. New certifications and accreditations from other approved organizations or government agencies (max 3 points/3 years);
6. Authoring of articles or books (max 4 points/3 years).

You can check out the guidelines online at www.atanet.org/acc/Guide_Education_Points.pdf.

Don't just sit there. Get involved!

We are looking for individuals who would be interested in contributing to and/or managing the Nordic Division website and newsletter. A small stipendium is provided. Please contact david@northcountrytranslations.com as soon as possible.



See What We've Got Brewin' in... **SEATTLE**

ata
46th Annual Conference
of the American Translators Association

The Westin Seattle | Seattle, Washington | November 9-12, 2005

Features

Over **150 educational sessions** that cover topics in a variety of languages and specialties, **offering something for everyone**

A **multitude of networking events** that allow you to connect with over 1,200 translators and interpreters from throughout the U.S. and around the world

Opportunities to **promote your services** and interview with language services companies **at the Job Marketplace**

An **exhibit hall** that brings companies together for you to see the latest software, publications, and products available that **fit your unique needs**

Register

Look for the **Conference Registration Form** with the **July issue** of *The ATA Chronicle* to take advantage of special **Early-Bird rates**, available **until September 10**.

Join ATA to register at the discounted ATA Member rate. For an application, contact ATA or **join online at www.atanet.org/membapp.htm**.

Don't miss this **opportunity to network**, meet newcomers and seasoned professionals, **market yourself and your skills**, **reunite with friends** and colleagues, and **have fun!**

Hotel

The Westin Seattle is located in downtown Seattle, 15 miles from the Seattle-Tacoma International Airport and within walking distance to Pike Place Market and the Space Needle.

Special Room Rates for ATA Conference Attendees (exclusive of tax)

Single: \$175 | Double: \$185

Take advantage of this special rate, **available only until October 19**. Call **(800) WESTIN-1** (937-8461) and tell them you're attending the ATA Conference.

The Westin Seattle, 1900 Fifth Avenue, Seattle, Washington 98101
Phone: (206) 728-1000, Fax: (206) 728-2007; www.westin.com/seattle



Aurora Borealis
Newsletter of the Nordic Division American
Translators Association
225 Reinekers Lane, Suite 590
Alexandria, Virginia 22314