Part III

Practice: The Accounting Dictionaries
Publications (2006 to 2012)

• *Lexikos*
• *Lexicographica*
• *Terminology*
• *International Journal of Lexicography*
• *Meta*
• *Ibérica*
Publications (2006 to 2012)

- Hermes
- John Benjamins
- De Gruyter
- Oxford University Press
- Continuum
Recent Publications (Selection)


Recent Publications (Selection)


Recent Publications (Selection)


Recent Publications (Selection)


Recent Publications (Selection)

Joint Work

- Lexicographers
- Experts in Accounting
- Experts in Information Science (Databases and Internet)
- Experts in selling, marketing, etc.
- Fluent Danish, English & Spanish speakers (+ Translators)
Theoretical Framework

Function Theory of Lexicography:

• Part 1 of this presentation

• New Concepts
New Concepts

• Definition of Dictionary

• Dynamic Solutions

• Constant Updating
Definition: Bergenholtz (2012)

1. “Lexicographic reference work containing dictionary articles related to individual topics or elements of language, and possibly several outer texts as well, which can be consulted if someone needs assistance with text reception, text production or translation or would simply like to know more about a word, part of a word or a combination of words.”
Definition: Bergenholtz (2012)

2. “Lexicographic reference work consisting of several dictionaries, each of which corresponds to the definition of an individual dictionary”

Definition 1
Dynamic Solutions: Data adapted to Users‘ Needs by using Technical Options

- Lexicography + Internet Technology:

(1) Individualization: Usage Situations

(2) Avoid Information Overload: The Less is More

(3) Recreation and re-presentation?
Usage Situations

- Translation
- Reception
- Production
2. The Less is More

• Differentiating:
  – Database
  – Dictionary Homepage
  – Search Engine
2. The Less is More

- The database contains carefully selected types of data in discrete data fields, which are linked and structured so as to facilitate search and presentation.
- Users consult a dictionary through the homepage and the dictionary sends their queries to the database via a search engine that seeks out matches in the database.
- Once found, the data are sent to the dictionary and presented to users in a predetermined way.
3. Constant Updating

• Users’s Feedback: (Lexicographer’s)
  – E-mails
  – Log files

• External Source: (User’s re-use and representation?)
  – The EU Single Market
Result: The Accounting Dictionaries (2012)

1. 27 usage-based dictionaries, e.g.

2. One set of dictionaries: The *Accounting Dictionaries*
Reception

Example
2 Definition
Accounting is the process procedures activities including identification, measurement and recognition of an enterprise’s transactions and includes financial and management accounting. For financial accounting, i.e. the communication to external users, the financial data are prepared in monetary units and presented in financial statements such as a balance sheet, an income statement, and a cash flow statement. Management accounting applies to the internal use of financial data by managers.
Example

accounting 2 adjective

Definition
Accounting refers to accountancy, i.e. the professional activities carried out by accountants such as the preparation and audit of financial statements, the keeping of financial records and consultancy on tax and other financial matters.

contable 2 adjetivo <contable, contables>
Translation

Financial income

1. English Definition:

• Financial income refers to income in the form of dividends, interest accrued on funds invested and interest paid by borrowers as well as other income earned in relation to loans and guarantees, e.g. in the form of fees. Financial income is recognized in the profit and loss account as a separate item or as part of the item net financials.
Financial income

2. Insertable Spanish Equivalent:

2 Ingreso Financiero
3. Spanish Definition:

El ingreso financiero se refiere al ingreso procedente de dividendos, intereses devengados procedentes de fondos invertidos e intereses pagados por prestatarios así como otros ingresos recibidos procedentes de préstamos y garantías, por ejemplo en forma de honorarios. El ingreso financiero se reconoce en la cuenta de pérdidas y ganancias como una partida separada o como parte de la partida resultado financiero neto.
4. Grammar and Inflections:

- noun: <a financial income, the financial income, financial incomes>

- nombre masculino< un ingreso financiero, el ingreso financiero, unos ingresos financieros, los ingresos financieros>
Financial income

5. Translated collocations:

• financial income and expenses
• ingresos y gastos financieros
• financial income from group enterprises
• el ingreso financiero de las empresas del grupo
• other financial income
• otro ingreso financiero
Financial income

6. Translated example(s):

- Financial income in 2005 rose by GBP500m compared with GBP1,600m in 2004.

- Al compararlo con los 1.600 millones de libras esterlinas del 2004, el ingreso financiero del 2005 se incrementó en 500 millones de libras esterlinas.
Translation of Collocations and Examples

Financial Income

- dividends and other financial income received (IAS/IFRS)
- dividendos y otros ingresos financieros recibidos

- current year net financial income or expense
- resultado financiero neto del año actual
Financial Income

- total net financial income
- total ingreso financiero neto
- *Income classified as other operating income, financial income and extraordinary income in company accounts is excluded from turnover.*
- *Los ingresos clasificados como otros ingresos de explotación, ingresos financieros e ingresos extraordinarios en las cuentas de la empresa están excluidos de la facturación.*
Practice: Making a specialized dictionary

• Lemma Selection (and) Equivalent Selection

• Grammar and Inflection

• Definitions

• Collocations and Examples
Practice: Making a specialized dictionary

• Synonyms, antonyms

• Notes (grammar notes, usage notes, proscription, etc.)

• Internal cross-references (hyperlinks)

• External cross-references (hyperlinks)
1. Lemma and (Equivalent) Selection

• **Who?**
  – Lemma and equivalent Selection Team

• **Where?**
  – *Existing Reference Works*
  – *In-house Corpus*
  – *The Internet*
  – *Intensive Reading*
1. Lemma and Equivalent Selection

• When?
  – Constant process (log files)

• How?
  – Deductive Methodology:
    • Relevance
    • Proscription
    • Knowledge of the usage situation
Examples: Spanish lemmas and Equivalents

Existing Dictionaries

• Around 3,000 terms: they are typical, frequent and traditional one or two-word terms:

  Deterioro
  amortización
  Depreciación

• Many with usage notes for disambiguating culture-traditions.
Examples: Spanish lemmas and Equivalents

*In-house Corpus + Google Searches*

- Around 2,000 terms
- Frequent List + Google Searches: “quoted terms” + “quoted and selected key words”: (e.g “principio” + “contabilidad” + “coste” Eng: “principle” + “accounting” + “cost”) ➔
  - Translated cognates (the working of the literal translation hypothesis (usually multiword translated terms): consideraciones de prudencia (consideration of prudence); inventario en consignación (consignement inventory)
Examples: Spanish lemmas and Equivalents

*Intensive reading*

- Around 2,500 terms
- Basic Accounting Texts (IAS; IFRS; Plan General Contable)
- Six-word and seven-word multiword terms: **NIIF1**
  - Primeros estados financieros con arreglo a las NIIF; Primer Ejercicio sobre el que se informa con arreglo a las NIIF; Entidad que adopta por primera vez las NIIF (adoptante por primera vez); Estado de situación financiera de apertura con arreglo a las NIIF
Example: (bruto)

<table>
<thead>
<tr>
<th>Spanish term</th>
<th>Dictionary</th>
<th>Corpus + Google</th>
<th>Intensive Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ingreso contable bruto</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ratio del beneficio bruto sobre ventas</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Beneficio bruto</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Margen de beneficio bruto</td>
<td></td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Porcentaje de beneficio bruto</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Bruto</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Example: (margen)

<table>
<thead>
<tr>
<th>Spanish term</th>
<th>Dictionary</th>
<th>Corpus + Google</th>
<th>Intensive Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contrato de margen sobre coste</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Ratio de margen de seguridad</td>
<td></td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Margen de ventas</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coeficiente de margen de seguridad</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Fijación del precio mediante la adición del margen de beneficios</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Margen de solvencia</td>
<td>x</td>
<td>x</td>
<td>x</td>
</tr>
</tbody>
</table>
Example: (combinación)

<table>
<thead>
<tr>
<th>Spanish term</th>
<th>Dictionary</th>
<th>Corpus + Google</th>
<th>Intensive Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Combinación de negocios</td>
<td></td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Combinación de negocios entre entidades o negocios bajo control común</td>
<td></td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>Combinación</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Combinación de divisas</td>
<td></td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Método de combinación de intereses</td>
<td></td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>Combinación de negocios realizadas por</td>
<td></td>
<td></td>
<td>x</td>
</tr>
</tbody>
</table>
369 IAS/IFRS Spanish lemmas

• One-word lemmas: 54 lemmas (Contabilidad)
• Two-word lemmas: 66 lemmas (cuenta deudora)
• Three-word lemmas: 97 lemmas (cuota de amortización)
• Four-word lemmas: 60 lemmas (amortización por motivos fiscales)
369 IAS/IFRS Spanish lemmas

• **Five-word lemmas:** 41 lemmas
  (amortización del fondo de comercio)
• **Six-word lemmas:** 29 lemmas
  (activo en régimen de arrendamiento financiero)
• **Seven-word lemmas:** 13 lemmas
  (caída en los precios de la acción)
• **Eight-word lemmas:** 4 lemmas
  (formato de la cuenta de pérdidas y ganancias)
369 IAS/IFRS Spanish lemmas

• *Nine-word lemmas: 3 lemmas*

(Comité de Interpretación de las Normas Internacionales de Contabilidad)

• *Ten-word lemmas: 1 lemma*

(costes de transacción atribuibles a un activo o pasivo financiero)

• *Fourteen-word lemmas: 1 lemma*

(patrimonio neto atribuible a los tenedores de instrumentos de patrimonio neto de la dominante)
2. Grammar and Inflections

• Part of Speech: noun, adjective, verb, adverb, etc.

• Singular, Plural, with/without definite/indefinite article; active voice, passive voice, present, past, present perfect, ing-form
Examples

- sale
- noun <a sale, the sale, sales>
- consistently
- adverb
- order to sell
- an order to sell, the order to sell, orders to sell
Examples

• sell off
• verb <sells off, sold off, has sold off, selling off>
  passive <is sold off, was sold off>
• selling profit
• <a selling profit, the selling profit, selling profit>
Why?

• The grammar and inflections of specialized terms do differ from the grammar and inflections of words

• Solutions offered: Proscription based on:
  – Meaning
  – Language structure
  – Google searches
Example: Method

- allocation method
- <an allocation method, the allocation method, allocation methods>

An allocation method is a method for distributing profits, costs, taxes etc. on accounting elements or separate entities, e.g. in a group.
Example: Method

• acquisition method
• <no indefinite article, the acquisition method, no plural>

The acquisition method is an accounting method used for business combinations in which the acquirer obtains control over the acquired enterprise. The assets of the acquired enterprise are recorded at fair value at the date of acquisition giving rise to goodwill on consolidation.
Example: atrasos & back pay

• atrasos
• nombre masculino <no singular, unos atrasos, los atrasos>

v/Lex
• back pay
• <no indefinite article, the back pay, no plural>
• Google
3. Definitions: Cobuild-style + Kinds of Definitions

- Intentional definitions
- Extensional definitions
- Contextual definitions
- Partitive definitions
Cobuild-style

- Full sentences (the lemma is part of the definition)
- Most of them target semi-experts and interested laypersons
- Also very simple definitions of function and more general words
- Very precise description of the concept by combining kinds of definitions
Kinds of Definitions

• Intensional Definitions

Consist of identification of super-ordinate concepts and delimiting characteristics which differentiate given concepts from other related concepts
Kinds of Definitions

• Extensional Definitions

Consist of listing/enumerating/naming objects referred to by concept
Kinds of Definitions

• Contextual Definitions

Consist of exemplifying actual usage
Kinds of Definitions

• Partitive Definitions

Consist of naming of the parts which make up a comprehensive concept.
Examples

English and Spanish definitions for the same lemma
Examples (intensional + contextual)

A rating

An A rating is an assessment of credit risk and investment quality made by a credit agency placing the investment (typically a bond) in the upper medium grade of a rating system. This means that the investment is fairly safe, but suggests that it is susceptible to impairment in future.
Examples (intensional + extensional)

credit rating

A credit rating is an assessment of the creditworthiness of a person or an enterprise to establish whether and to which extent that person or enterprise can safely be granted credit. Credit ratings are expressed by letter grades in various forms such as A, AA, Aa, BB, CCC, often combined with plus, minus or figures, and provided by credit rating agencies such as Moody's, Standard & Poor's or Dun & Bradstreet.
Examples (word)

sell

To sell means to transfer the ownership of property to a new owner, the buyer, usually against the payment of money.
Examples (partitive)

non-voting

Non-voting shares are shares that do not give their owners the right to vote at the general meetings of shareholders.
Examples

ex

Ex is a Latin preposition meaning “without”.
Examples (contextual)

acquisition:

1. An acquisition is a business combination in which one of the enterprises, the acquirer, obtains control over the net assets and operations of another enterprise, the acquiree, in exchange for the transfer of assets, incurrence of liabilities or issue of equity.
Examples (word)

acquisition:

2 Acquisition means getting possession or control of something.
Examples (partitive)

acquisition:

3 An acquisition is something that has been taken over, bought or obtained, e.g. a company.
Examples

decrating-balance method

The declining-balance method is a method of allocating the cost of a tangible or an intangible asset over its useful life, in which the depreciation or amortisation charge for each accounting period is based on a percentage of the asset's depreciable or amortisable amount at the beginning of the period, which means that the depreciation or amortisation charge is reduced each year.
Examples

contract work in progress

Contract work in progress is an item under stocks and current assets in the balance sheet representing work that has been started on a job or combination of interrelated jobs, but not completed, under a project or construction contract. Examples of such work are constructions of bridges, buildings and ships. The revenue and expenses by reference to the stage of completion of the contract at the balance sheet date must be disclosed.
Examples

defined benefit plan

A defined benefit plan is a pension plan from which the benefits payable to pensioners are based on salary at or near retirement and years of service and not on the contributions paid into the plan and the returns on the plan's investments. Defined benefit plans do not include personal pension plans, but are typically occupational pension plans under which it is the enterprise's obligation to provide the agreed benefits to current and former employees whether or not the amount of such benefits exceed the contributions.
4. Collocations

26,000 collocations in English, Danish and Spanish

Definition:

• They are word combinations that are typical for the kind of language in question, and which can be useful for re-use in text production or for assisting in text translation.

• They are composed of two or more orthographic words, do not constitute a full sentence, but offer potential users the possibility of obtaining relevant information.
4. Collocations: Relevant Information

- Accounting classifications: 115. Reservas por pérdidas y ganancias actuariales y otros ajustes

- Multiword terms: recognise as income

- User’s needs: a cost plus contract with an agreed maximum price

- Terminological know-how: business combination
Example: business combination

1 a business combination achieved in stages
   • una combinación de negocios realizada en etapas (fases ?)

2 a business combination agreement (MWT)
   • un acuerdo de combinación de negocios

3 a business combination that is an acquisition
   • una combinación de negocios que es una adquisición
Example: business combination

4 a major business combination
• una combinación de negocios importante

5 accounting for business combinations
• contabilizando las combinaciones de negocios

6 acquisitions through business combinations
• adquisiciones mediante combinaciones de negocios (no las)
Example: business combination

7 an intercompany business combination (noun)
• una combinación de negocios interempresarial

8 at the date of the business combination
• a la fecha de la combinación de negocios (en?)

9 deferred tax arising from a business combination
• impuesto diferido procedente de una combinación de negocios
Example: business combination

10 deferred tax assets and liabilities acquired in a business combination

• activos y pasivos por impuestos diferidos adquiridos en una combinación de negocios

11 effect a business combination

• efectuar una combinación de negocios

12 fair value adjustments made on a business combination

• ajustes a valor razonable realizados en una combinación de negocios
Example: business combination

13 goodwill arising on a business combination
• el fondo de comercio surgido de una combinación de negocios

14 operations resulting from the business combination
• operaciones resultantes de la combinación de negocios

15 prior to the business combination
• anterior a la combinación de negocios
Example: business combination

16 restate all business combinations that occurred between 30 June 2002 and the date of transition to IFRSs

• reformular todas las combinaciones de negocios que ocurrieron entre el 30 de junio de 2002 y el periodo de transición a las NIIFs

17 subsequent to the business combination

• posterior a la combinación de negocios
Example: business combination

18 temporary differences that may arise in a business combination
• diferencias temporarias que puedan surgir en una combinación de negocios

19 the cost of a business combination (phrase)
• el coste de una combinación de negocios

20 the residual cost of the business combination
• el coste residual de la combinación de negocios

21 undertake a business combination
• asumir una combinación de negocios
4. Examples

- 10,000 examples in Danish, English and Spanish

- Definition:
  - Full sentence
  - Offer relevant information:
    - Sales are recognised upon delivery or on the performance of services. (IAS/IFRS+UK)
    - Las ventas se reconocen una vez enviadas o una vez realizados los servicios.
5. Synonyms, Antonyms

- 2,800 English lemmas have synonyms:
  - payroll cost:
    - cost of labour
    - payroll
  - profit from operating activities:
    - operating loss

- 490 English lemmas have antonyms:
6. Notes

• 208 English lemmas have lexicographical notes:

• Example: Not used in Spanish
7. Proscription

• 333 English lemmas have proscription notes:
  – Not recommended, earnings statement, use instead: income statement

  – 220 Spanish lemmas have lexicographical notes:
    – En el Plan General Contable de 2007 no hay ninguna cuenta específica denominada “cobro diferido”. Este concepto se ha trasladado a la rúbrica 'deudores'.

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7. Cross-references

• 1,448 English lemmas have internal cross-references (see also):
  – FCFF:
    • See also FCFE

• 266 English lemma have external links
  – timing difference (IAS 12, paragraph 17)
Regnskabsdøgn, Engelsk

deemed cost<br>

**Definition**

Deemed cost is an amount used instead of cost or depreciated cost at a specific date. Any following amortisation or depreciation is made on the assumption that the enterprise initially recognised the asset or liability at a cost equal to the deemed cost.
**deemed cost**

**Definition**

*Deemed cost* is an amount used instead of cost or depreciated cost at a specific date. Any following amortisation or depreciation is made on the assumption that the enterprise initially recognised the asset or liability at a cost equal to the *deemed cost*.

**Collocations**

- fair value or revaluation as deemed cost
- have a deemed cost of zero in the opening IFRS balance sheet
- the deemed cost of goodwill
- use an event-driven fair value measurement as deemed cost

**Examples**

- Items of property, plant and equipment are measured at cost as deemed cost less accumulated depreciation and impairment losses.

**Sources**

- IFRS 1, Appendix A
Regnskabsordbøgerne, Engelsk

**issue** noun <an, -e, -s>

**Definition**
Issuance is the process of **making securities available** to the public, so that people can buy the securities.

**Collocations**
- issuance of ordinary shares
- issuances of debt and equity securities
- shares reserved for issuance under options and sales contracts

**Examples**
On the issuance of treasury shares the consideration received should be presented in the financial statements as a change in equity.

**issue**¹ noun <an, -e, -s>

**Definition**
An issue is the process of **making securities available** to the public, so that people can buy the securities.

**Collocations**
- a fully subscribed issue
- an integral part of the liability issue transaction
- at the time of issue
Deemed cost <a, the, ->>

**Definition**
Deemed cost is an amount used instead of cost or depreciated cost at a specific date. Any following amortisation or depreciation is made on the assumption that the enterprise initially recognised the asset or liability at a cost equal to the deemed cost.

**Uses**
- den ansat kostpris
- den ansatø kostpris, den ansatø kostpriser
- de ansatø kostpriser

**Usage note**
Most Danish accountants prefer the more precise translations, "fastsat kostpris" or "ny kostpris".

**Synonyms**
- fastsat kostpris
- ny kostpris

**Collocations**
- fair value or revaluation as deemed cost
- dagsværdi eller omdøring som ansat kostpris
- have a deemed cost of zero in the opening IFRS balance sheet
- have an ansat kostpris på nul i IFRS-balancekanten
- the deemed cost of goodwill
- den ansatø kostpris for goodwill
- use an event-driven fair value measurement as deemed cost
- anvende en begivenhedsseksprecific måling af dagsværdi som ansat kostpris

**Examples**
- Items of property, plant and equipment are measured at cost as deemed cost less accumulated depreciation and impairment losses.
- Materielle anlægsdeler mælles til kostpris som ansat kostpris med trædage af akkumulerede afskrivelser og tab ved værdiforringelse.

**Sources**
- IFRS 1, Appendix A
Conclusion

• The making of Specialized information Tools is a collaborative endeavour:
  - Lexicographers (lexicographic theory and practice)
  - Experts in the field

• The Making of Online Specialized Information Tools:
  – Experts in databases and the Internet
Conclusion

• The Making of Online Specialized Information Tools can be approached as a business activity:
  – A product of knowledge-based economy

• We also need experts in selling through the Internet (call centers, payment security, etc.)