

Language and translation in accounting: a scandal of silence and displacement?

This AAAJ special issue on language and translation in accounting arose from our own growing understanding of how translation affects accounting research, practice and education. We acknowledge, in our own papers included here (Evans, 2018b; Kamla and Komori, 2018), that this understanding is lacking in some of our earlier publications (e.g. Evans, 2009; Evans and Honold, 2007; Kamla, 2012, 2014). What soon became clear to us is that this lack of understanding and the “deadening silence” (Kamla and Komori, 2018) on the issue is widespread in accounting research more generally, where a little attention is given to language and translation. But increasingly, in our engagement with practice and academe, we could not help notice the critical power of language and the importance of translation. As was stated in the call for papers, translation is required in international trade, in operating and accounting for multinational enterprises, in creating, implementing and enforcing international accounting laws and standards, in delivering accounting education to international cohorts of students and in conducting international and intercultural research (Evans and Kamla, 2015). In spite of this, with a very few exceptions, accounting largely appears to neglect translation – both as a research opportunity and as a methodological and epistemological consideration (Evans and Kamla, 2015). The silence on language and translation is particularly surprising in interdisciplinary accounting research, that has a long-standing tradition of acknowledging the instrumental role played by language in society, and of challenging mainstream market-based research for neutralizing cultures and ignoring the subjective role of the researcher in the process (e.g. Chua, 1986; Power, 1991; Hopwood and Miller, 1994; Hopwood, 2007; Gendron, 2008; Haynes, 2008; Guthrie and Parker, 2012). Therefore, while we expected a degree of neglect of language and translation from accounting research when we began to work on this AAAJ special issue, as we delved deeper we found that the level of this neglect was striking. We found that accounting is far behind developments in other social science disciplines, including international business and management science (e.g. Temple and Young, 2004; Muller, 2007; Regmi *et al.*, 2010; Steyaert and Janssens, 2013; Lamb *et al.*, 2016; Chidlow *et al.*, 2014). Our motivation for this AAAJ special issue also emerged from a concern that as certain cultures (and languages) dominate the accounting research agenda and accounting thought globally, other less powerful voices, knowledge and insights are kept to the margins or even “lost in translation” (Spivak, 1993; Trivedi, 2007). Reflecting on our own “awakening journey,” we argue that much can be missed when we displace language and translation from our research designs, findings, analyses and publication processes.

As non-native speakers of English, we were also only too conscious of the politics and difficulties of translation, and in particular the fact that exact equivalence in translation is rare. This applies especially in a discipline, such as accounting, which is culture-specific, socially constructed, and inherently indeterminate (Evans and Kamla, 2015). The lack of equivalence (see Evans, 2018b) is a theme in several of the papers included in this AAAJ special issue (Kamla and Komori, 2018; Marini *et al.*, 2018; Alexander *et al.*, 2018; Nobes and Stadler, 2018).

The authors would like to thank all who helped with this AAAJ special issue: foremost, of course the authors; second, the reviewers, who generously committed time to provide advice and guidance, and who, reflecting the issue’s interdisciplinary message, included many colleagues from outside accounting. The authors also offer thanks to the publisher’s technical support and to the editorial office, and last, but not least, to the Joint Editors, James Guthrie and Lee Parker, for their help, encouragement and for making this AAAJ special issue possible.



We chose not to include, in the scope of this issue, translation in the metaphorical sense (e.g. Callon, 1984; Latour, 1994). However, we did not restrict the scope to interlingual translation, but include translation across cultures and disciplines, as well as wider implications of language use, and meaning, for accounting.

We begin with our own perspectives (Evans, 2018b[1]; Kamla and Komori, 2018), both as an introduction to the *AAAJ* special issue, and to address the most important concerns for us, as accounting academics: the impact of translation on our research, and on publishing this research. Evans (2018b) has two aims: to help raise awareness of the problems and implications of translation for accounting, and to identify themes for research on the interface between accounting and language/translation. The paper explores the limitations of the equivalence paradigm, which underpins most cross-cultural accounting research[2] – including critical and interdisciplinary research – and may be one of the reasons for the silence on and neglect of translation in the accounting discipline. As apparent from the papers within this volume and from other sources (Bassnett, 2003; Gambier, 2016; Pym, 2014; Snell-Hornby, 1988) (natural) equivalence is rare. Evans (2018b) argues therefore that translation is not a simple technical and neutral activity – nor is the use of English as lingua franca (ELF) an unproblematic solution. While it may facilitate communication across borders (House, 2016), its utility is limited, and it may restrict cognitive processes. In addition, the use of English (but also other language skills) represents cultural and linguistic capital (Bourdieu, 1991), creates power inequalities, and has a detrimental effect on group dynamics and boundaries (see also Detzen and Loehlein, 2018). Exploring translation and the use of ELF in accounting standard setting and implementation, education and accounting research, Evans (2018b) stresses the ideological and power implications of translation, and the ethical obligation of researchers to be (more) mindful of language use and translation – but also the research themes that may suggest themselves from this. Several of these are addressed by the papers within this volume (see below).

As mentioned above, several disciplines have embraced a translation turn. This is the case also for international business and organization studies. Steyaert and Janssens (2013, p. 134), for example, call for greater reflexivity in multilingual scholarship. Arguing that “there is currently too little awareness of and agony about the hegemony of English based on a kind of pragmatism that prevents us from being more imaginative and experimental about ways to include other languages and language differences,” they propose three strategies: scandalization, scrutinization and invention. The first strategy, scandalization, is intended to draw attention to, and provoke discomfort about, the uncritical use of ELF, in particular in academia. Citing Snell-Hornby (2010, p. 102):

What is overlooked are the communication problems caused by idiosyncratic usage and the ensuing misunderstandings involved in a lingua franca of this kind, but in particular the stultifying effects of immensely complex cultural and linguistic material being monopolized by a single language. (Steyaert and Janssens, 2013, p. 134)

In accounting, there is a little literature that attempts anything akin to such scandalization[3]. It is attempted by our own contributions to this issue, in particular by Kamla and Komori (2018), who, adopting a postcolonial lens, challenge the silence on translation in qualitative interdisciplinary accounting research. Such silence, they argue, runs counter to its emancipatory agenda, but results from the conflict between the politics of translation and the politics of publishing our research.

Steyaert and Janssens’ (2013) second strategy, of scrutinization, means critically exploring linguistic negotiations. This involves providing examples of non-equivalence, in translation, of culturally embedded concepts, and their implication for political and power relationships. The exploration of non-equivalent concepts is one area in which – perhaps as a result of international harmonization and standardization – a considerable literature exists in accounting (see, e.g. Aisbitt, and Nobes, 2001; Alexander, 1993; Baskerville and Evans, 2011; Doupinik and

Richter, 2003; Evans, 2004; Huerta *et al.*, 2013; Kettunen, 2017), and Nobes and Stadler (2018), and Alexander *et al.* (2018) provide important contributions. This type of accounting research, however, tends to focus on accounting rules and their interpretation, rather than the implications for accounting research itself, nor does it usually adopt a critical paradigm.

Scrutinization also involves methodological reflexivity in describing research processes. There is a body of literature in accounting that stresses the importance of reflexivity (e.g. Haynes, 2012). However, this is limited for research that crosses language borders. This gap is addressed by Kamla and Komori (2018), who provide insights by means of critical self-reflection, on their own experience of conducting and publishing research across language and cultural boundaries.

Finally, Steyaert and Janssens' (2013) third strategy – invention – relates to making translation, and our multilingual diversity, visible. Examples include retaining expressions from the source language, a technique that not only helps to address the problem of non-equivalence, but “can also serve as an instrument to problematize the fixation of meaning and draw attention to the contingency of meaning” (p. 139). Similar to this is “foreignization,” a technique intended to draw attention to the ambiguities involved, and choices made during the process of translation (Steyaert and Janssens, 2013). Examples of such strategies for cross-cultural accounting research are provided and discussed also by Kamla and Komori (2018). However, Kamla and Komori (2018) primarily call for interdisciplinary accounting researchers engaged in cross-cultural research to “help raise awareness of their role and identity as ‘cultural brokers’” (p. 1874).

As should be apparent from the above discussion, translation problems are not restricted to linguistics. Also adopting a postcolonial lens, Marini *et al.* (2018) explore the role of another kind of cultural broker: fieldworkers as intermediaries and translators of culture. They do so in the context of the accountability practices of a non-governmental microfinance organization in South Africa, a country with multiple (official) languages and dialects, different cultures and different ethnicities. They find that intermediaries, as translators of accountability practices, act in-between cultures, in “spaces of hybridity” (with reference to Bhabha, 1994) and that accountability practices can be transformed by translation, including translation between oral and written cultures. They find that “accounting and accountability practices of the colonizing (finance) culture endure” (p. 1904) and that close attention to translation is required to uncover unequal and exclusionary relationships and practices. Citing Orsini and Srivastava (2013, p. 328), they stress that translation is a “fundamentally political act.”

Translation of ideas across disciplines is explored by Ejiogu and Ejiogu (2018). Here, one might say, is another form of “in-between-ness” or “hybridity,” in the shape of the contact zone between discipline boundaries. Using a historical case study approach, and drawing on insights from the Scandinavian Institutional School, from skopos theory (see also Nobes and Stadler, 2018) and from translation practice, the authors suggest that translation outcomes differ, depending on whether translations are created by individuals crossing discipline boundaries, or by interdisciplinary teams, who operate in the “contact zone,” where discipline boundaries become fuzzy. In this zone, they argue, “both disciplines are at once source and target as ideas from both disciplines are edited, fused and translated back into target disciplines” (p. 1981). They also note that such translation is not value neutral, but affected by the translators’ objectives, and that “the spread of the translated idea is dependent on the standing of the translators within the target discipline and limited by the compatibility of the translated idea with the norms of the discipline” (p. 1981).

Apart from their wider conceptual merits, three papers in this AAAJ issue have particular relevance for policy and practice – the papers by Alexander *et al.* (2018), Nobes and Stadler (2018), Locke *et al.* (2018). While Alexander *et al.* (2018) are concerned with the philosophical underpinnings of meaning and interpretation, their detailed examination of the implementation and interpretation of the “substance over form” concept in seven national settings is undoubtedly useful for legislators, standard setters and regulators. Drawing on elements of Searle’s (1995, 2006) and Wittgenstein’s (2005) philosophies of language, they argue that differences in wording

and interpretation originate from the different legal context and socially constructed realities that are reflected in these wordings.

Both Alexander *et al.*'s (2018) and Nobes and Stadler's (2018) papers argue that part of the reason for continuing differences in interpretation is a lack of definitions provided in the European Union directives, and IFRS Foundation standards, respectively. This means, in the case of "substance over form" that translators (or those commissioning translations) had considerable flexibility to "craft [their] own definition, regulate the principle without official definition or use a supposed close concept taken from local roots. The result could only be diversity" (Alexander *et al.*, 2018, p. 1975). Alexander *et al.* (2018) also argue that accounting information may serve different purposes: information purposes (for investors and other capital providers), tax and legal purposes. They point out that "[i]f the role of information differs significantly, then the subjectively-determined 'substance' behind that information can logically be expected to differ too" (p. 1975). A similar argument is made by Nobes and Stadler (2018). They suggest, with reference to skopos theory, that, where the parties involved agree on the aim of translations or where they can be controlled by a regulator, translations will likely serve the (standard setters'/regulators') intended purpose; however, where diverse parties influence the translation whose (implicit) interests differ, translations may be subverted. This may be the case, for example, in national implementations.

Nobes and Stadler (2018) support their arguments with reference to translations of the term "impairment," from IAS 36, into 19 official translations. They innovate by then exploring the terms used for impairment in annual reports translated into English. They find, *inter-alia*, that the terms used in translations of IAS 36 are often too wide. This may be the reason, then, for the fact that many of the annual reports use terms (to denote impairment) that do not correspond to the English, as used in IAS 36, and may be misleading. They further provide evidence that this leads to errors in databases, such as Worldscope, where information on impairment may not be captured. Nobes and Stadler (2018) raise the question whether the problem may be solved by the use of XBRL, and suggest that this is not the case, because XBRL is not (yet) sufficiently widely used.

A more critical assessment of the potential of XBRL to overcome translation problems is provided by Locke *et al.* (2018). Drawing also on Searle (1989) and Searle and Vanderveken (1985), as well as Austin (1961) and Locke *et al.* (2018), explore, like Nobes and Stadler (2018), two sites of translation: the translation of IFRS, and the production of corporate reports. IFRS and other pronouncements are first translated into "taxonomies that can be digitally tagged" (p. 1981), and corporate reports are translated from analogue to digital form. Locke *et al.* (2018, p. 2006) find that:

[...] the "translation" of corporate reporting information into digital data for online accessibility and automated processing is a 'manipulative activity' (Bassnett and Trivedi, 1999, p. 2) that spans technological boundaries and epistemic cultures (Knorr Cetina, 1999). [...] we provide evidence that counters the assertion that digital reporting is simply a different media and that the translation process is simply a "mechanical" one in which the message remains the same. (Hoogervorst, 2012)

As in translation across natural languages, translation and interpretation of XBRL is confronted with the problem of (non-)equivalence, and the need for context. Locke *et al.* (2018) suggest that the difficulty in choosing the correct tag is confirmed by the frequent, and fundamental, errors made in XBRL reports filed in the USA. The shortage of individuals with expertise in both domains – accounting and IT – means that the topic remains underexplored, and may also result in a situation where "the accountant and others involved in the design and production of what remains conceptually an 'analogue' report no longer control the presentation of the data that the user receives" (p. 2006).

A further paper with direct relevance to professional practice is that by Detzen and Loehlein (2018), which explores language use and resources in the "Big Four" audit firms in Luxembourg. Luxembourg itself has three official languages (i.e. Luxembourgish, French and

German), and while English is used by the firms as lingua franca, there is considerable diversity in the native languages of their international staff and clients. Detzen and Loehlein (2018) find that the “Big Four” allocate staff to clients based on the client’s language. This undermines the existence of a single corporate culture. Detzen and Loehlein (2018, p. 2031) argue that:

[...] it is thus the client languages, rather than English as the corporate language, that mediate, define, and structure intra- and inter-organizational relationships. While the firms emphasize the benefits of their linguistic adaptability, the paper reveals tensions along language lines, suggesting that language can be a means of creating cohesion and division within the firms.

The varying linguistic capital of staff can affect inclusion and exclusion, the ability to perform on and participate (fully) in engagements, power relations, hierarchies, interpersonal relationships and professional advancement. Detzen and Loehlein (2018), therefore, challenge the commonly held assumption that fluency in English removes language barriers, and is sufficient for individual career advancement. While the multilingual setting of Luxembourg is unusual, it is not unique. This paper should therefore be of particular interest to international audit firms that work in multilingual settings, but also to international audit firms in any setting, where staff from different language backgrounds work together.

The AAAJ special issue returns, with its final two papers, to conceptual and philosophical themes. Hayoun (2018), drawing on de Saussure (2006, 2011) and Barthes (1968, 1993, 1994, 1997), suggests a semiotic perspective on knowledge construction in accounting – in particular with regard to asset recognition and measurement. He challenges the assertion, in the IASB’s Conceptual Framework Exposure Draft (para. BC5.31), that there is a little “existence uncertainty” resulting from separability for the majority of assets and liabilities, but argues that instead, “separability is the core of recognition for all assets” (p. 2055). Decisions regarding the demarcation – the boundaries – of elements in the balance sheet precede those of measuring these elements. Such decisions are based on active judgment, rather than passively reflecting physical or legal characteristics of pre-existing economic resources, and are never neutral. Acknowledging that the limitations of the representational approach are recognized also by critical accounting, he suggests a turn to semiology for an alternative logic – and in particular to the principles of reciprocal articulation and value constellation.

Finally, in a historical and theoretical investigation that transcends discipline boundaries not only in content but also in the research team, Bassnett *et al.* (2018) propose that accounting may be understood as the first form of writing, preceding later forms of writing that are based on speech. As such, and as the first articulation of what “ought” to be, against what “is,” counted, it may have had a major transformative effect on human consciousness, suggesting a “possibility that the accounting statement is the great translational event in the history of human thinking” (p. 2083). Combining insights from critical accounting and translation theory, the authors reflect on their interdisciplinarity: “we have been able to ‘find’ things jointly that we would otherwise, separately, not have stumbled upon”(p. 2083). This thought is encouraging for the future of the “translation turn” in accounting research.

Conclusion

In this AAAJ special issue, we embraced and were open, despite our own methodological preferences, to diverse methods, approaches, styles and paradigms for the investigation of language and translation in accounting. This openness allowed us to collect the rich insights we hoped for in order to move the research agenda, albeit modestly, toward acknowledging, revealing and addressing the “deafening silence” on translation in accounting interdisciplinary research. The popularity and the varied nature of submissions to the special issue indicated to us that many of our colleagues worldwide are increasingly concerned with the displacement of language and translation from the research agenda.

They might, like us, also be frustrated with the displacement of their culture and indigenous voices from interdisciplinary research thought altogether.

The contributions to this *AAAJ* special issue also demonstrated that there is much still to be done for us as a community to begin to comprehend and address the impact of language and translation on our innovative and (hopefully) more inclusive knowledge creation endeavors. Thus, there is a considerable scope for the exploration of the power implications of language skills, and of the use of ELF, in diverse settings (Detzen and Loehlein, 2018; Evans, 2018b; Kamla and Komori, 2018; Locke *et al.*, 2018; Marini *et al.*, 2018). Several papers also draw attention to the opportunities relating to the agency, power (or lack of power), standing and motives of the translator and the interests in and politics of decision making in translation (see, especially, Ejiogu and Ejiogu, 2018; Evans, 2018b; Kamla and Komori, 2018; Nobes and Stadler, 2018). Kamla and Komori (2018) challenge us to find new ways to interact with, and disseminate knowledge about, local communities without inadvertently reinforcing stereotypes and hegemonies. Research is also required to address the power imbalances arising from translation of western concepts – such as accountability – into local cultures, and to develop new (hybrid) forms of accountability that better serve the needs of, and better preserve local cultures and practices (Marini *et al.*, 2018). One way to achieve such better translation is by being more transparent in describing and reflecting on our methods and their inherent power implications and by emphasizing and exploring, rather than obscuring, differences (Kamla and Komori, 2018).

Several papers in this *AAAJ* special issue outline research opportunities and implications of translation for accounting policy and practice. Alexander *et al.* (2018) question the possibilities of accounting harmonization, and call for more in-depth exploration of the interpretation and operationalization of concepts such as substance over forms, or true and fair view, in different language settings. Related to this, Evans (2018b) suggests that there is a need to further investigate the impact of ambiguity in accounting language on accounting judgment and linguistic hedging, and Nobes and Stadler (2018) make recommendations for the definition and translation of terms in IFRS, and also draw attention to the cause of common errors in the translation of annual reports. They point out that the systematic translation problems may mean that the data supplied by databases such as Worldscope are flawed or incomplete. This will have implications for analysts and researchers. As data relating to impairment, at least, contains errors, they recommend that data should be hand collected.

The language policies and practices of professional service firms also provide several avenues for research, as suggested by Detzen and Loehlein (2018). Apart from power implications (see above), these include the effect of language skills on audit work and the implication of language, and communication across languages, on professional socialization and professional identities.

The benefits of and opportunities inherent in drawing on linguistic theories, and collaboration with scholars in language sciences, are emphasized by Locke *et al.* (2018), Hayoun (2018), and Bassnett *et al.* (2018), while Evans (2018b) points out that, for example, the cultural turn in translation studies is highly relevant to accounting, and that there is considerable scope also to learn from and collaborate with scholars in international business/management, and organization studies, where considerable advances have been made in language and translation research. Evans (2018b) also suggests that researchers may further extend the use of commonly applied approaches – such as hermeneutics, constructivism, game theory and deconstruction – to language translation in accounting.

Finally, there is considerable scope for research on translation between disciplines (Ejiogu and Ejiogu, 2018), and exciting possibilities are offered by the translation between analogue and digital reporting. Several specific research themes are outlined by Locke *et al.* (2018).

In summary, the papers in this *AAAJ* special issue raised many questions for future research. For instance, what type of new knowledge can we create or advance if we take our roles as “cultural brokers,” operating between languages, cultures and contexts seriously?

Indeed, can we maintain or defend the integrity of our research if we do not? What invisible tensions, contradictions and power relations can we reveal as we incorporate language and translation into our research topics and methodologies? What theoretical insights can we build on or advance as we try to be rigorous accounting researchers, meanwhile respecting and even cherishing difference? As we publish to advance knowledge (and our careers), what role do we play in including and helping the local communities that we engage with? How can we achieve this? And, to assist us in this, what role can journal editors, peer reviewers and publishers play? We suggest that, in the first instance, explicit journal policies on translation would be essential (see, e.g. Steyaert and Janssens, 2013; Tietze, 2018).

This AAAJ special issue aimed to start this debate on language and translation in accounting and challenge the interdisciplinary accounting community to be bold enough to consider the complexity of language and translation embedded in our research. We hope that this challenge is taken up more often in future undertakings.

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Notes

1. Evans (2018b) is based on the plenary address “Language Translation and Accounting: Towards a Research Agenda” (Evans, 2016), presented at the 8th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference, RMIT University Melbourne, July 2016. The idea for the paper arose from the bilingual author’s general interest in comparative international accounting and a growing realization of the importance, and the problems of translation for policy, practice and research (Baskerville and Evans, 2011; Evans, 2003, 2004, 2018a; Evans *et al.*, 2015). She observed that, while other researchers were aware, and sometimes concerned about these issues, the problem was not often articulated.
2. There are of course exceptions, including, for example, Célérier and Cuenca Botey (2015), Ezzamel and Xiao (2015), Kyriacou (2016), Pan *et al.* (2015).
3. Exceptions include several papers in a special issue of *Critical Perspectives on Accounting* (Volume 26), including Humphrey and Gendron (2015) and Komori (2015).

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