

Translating English Specialized Dictionary Articles into Danish and Spanish: Some Reflections

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ABSTRACT

This paper aims to cast some light on three broad topics. Firstly, it elaborates on the concept of dictionaries as texts. Hence, they are compiled to provide assistance in several situations and are divided into sections that often represent different text types. Secondly, it defends that lexicographic equivalence is a parole phenomenon that is so much influenced by genre and topic conventions that practicing it, e.g. translating bilingual dictionary articles, requires skills that, to the best of our knowledge, have not been described in the lexicographic literature. Thirdly, reflections on the above topics are illustrated with the practice of translating the English dictionary articles of the Accounting Dictionaries into Danish and Spanish. They will allow us to comment on some peculiarities of specialized dictionary translation, i.e. a type of translation that shows some differences with standard text types such as journal articles, books and so on.

Keywords: specialized dictionary; lexicographic equivalent; Danish; English; Spanish; dictionary translation; accounting; bilingual dictionary

INTRODUCTION

The *Diccionarios Valladolid-UVA* is an integrated dictionary portal. Fuertes-Olivera (2016) defines it as:

a reference tool whose Dictionary Writing System is equipped with disruptive technologies. These allow lexicographers to store as much data as possible and users to retrieve only the data they need in specific use situations. Its articles are prepared by the same team with the basic aim of helping human and/or machine users to meet their needs in a quick and easy way. They contain both lexicographically prepared data and open linked data with lexicographic value. The lexicographic data is reusable, subject to a constant process of updating and can be used in conjunction with other tools, e.g. write assistants.

At the time of writing this paper, this portal consists of seven general Spanish dictionaries, nine bilingual English-Spanish/Spanish-English dictionaries and accounting dictionaries in several combinations, e.g. English-Spanish and English-Danish. On average, these dictionaries contain 60 times more words per lemma than existing online dictionaries (Fuertes-Olivera 2015). For instance, Figures 1 and 2 show the dictionary article *macaurel* in the *DLE 2014* (the dictionary compiled by the Spanish Royal Academy) and in the *Diccionarios Valladolid UVA*:


macaurel

1. f. Serpiente de Venezuela, no venenosa y parecida a la tragavenado, pero de menor tamaño.

FIGURE 1. The article *macaurel* in the *DLE 2014*

macaurel *nombre*

Flexiones
una macaurel, la macaurel, unas macaureles, las macaureles

Definición 
serpiente de la familia de los Boidae que habita en Venezuela y otras zonas de América Central y del Sur; es una serpiente de hábitos nocturnos y no venenosa; es similar a la boa constrictor llamada tragavenado en Venezuela, pero más pequeña (de hecho, a menudo se considera que la tragavenados y la macaurel son el mismo tipo de serpiente); de color marrón, con manchas en forma de “H”, musculosa y grande (puede llegar a medir cuatro metros); es temida por sus constantes ataques a las aves de corral y animales pequeños; habita, fundamentalmente, en las zonas cálidas y bajas de Venezuela

Hipervínculo
[el macaurel o tragavenado \(información\)](#), [imagen de la macaurel en movimiento \(video de Youtube\)](#), [la boa constrictor imperator: macaurel \(wikipedia\)](#)

Sinónimo(s)
tragavenado
mazacuata
Boa constrictor imperator formal
boa común

Colocacion(es)
especies comunes de boa constrictor (tragavenado o macaurel)
que entre las serpientes benignas están la ratonera, la pollera y la macaurel
que la fauna regional presenta diferentes tipos de culebras como la macaurel, la cascabel, la tigrillo y otras de gran tamaño
que más traidora es la culebra llamada macaurel
reptando como una macaurel

Ejemplo(s)

- La macaurel no es acuática y vive en todas las zonas bajas y cálidas del país desde el nivel del mar hasta los 1500 metros de altitud.

FIGURE 2. The article *macaurel* in the *Diccionarios Valladolid Uva*

For reasons of space, this paper is restricted to the *accounting dictionaries*, especially to exploring the specificities and particularities of translating specialized dictionary articles by analyzing some of the steps taken and decisions made during the process of translating the English Accounting Dictionaries into Danish and Spanish (Sections 4 and 5). Before illustrating this translation practice, we will discuss the concept of “dictionary as text” (Section 2), and advocate a practical approach to the concept of lexicographic equivalence (Section 3). The reflections made will allow us to propose the concept of *dictionary translation*, i.e. a type of translation that has its own characteristics and demands specific skills and approaches (Section 6).

DICTIONARY AS TEXT

Dictionaries can be described in various ways and one uses a textual approach. First of all, dictionaries are information tools that have been compiled to provide help in certain types of situation in which dictionaries are consulted. This includes communicative situations in which interlocutors engage in communicative acts and need help to successfully complete the tasks, for example, when authors write texts in their native language and when translators

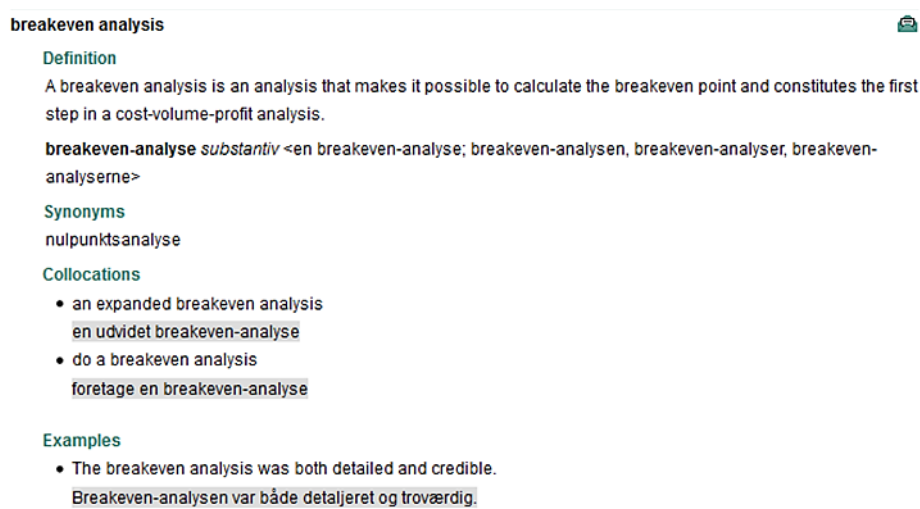
translate texts into or from a foreign language. Another type of situation, often referred to as cognitive situations, is when a person needs to acquire knowledge about something in general or specific knowledge about a particular matter, for example, when students consult dictionaries in order to widen their knowledge bases prior to lectures and when translators consult dictionaries in order to acquire knowledge about a subject field as a prerequisite for properly understanding source texts. Dictionaries consulted in those situations are collections of different text types (Bergenholtz, Tarp & Wiegand 1999, p. 1763) which contain types of data that support one or more lexicographic functions, that is, to provide certain types of help to certain types of users in certain types of use situations (Fuertes-Olivera 2018, Fuertes-Olivera & Tarp 2014).

Secondly, dictionaries are usually divided into sections that often represent different text types. These sections can be use-related if they contain data that help people using the dictionary properly and to its fullest extent, such as user guides, while other sections are function-related, because they contain data that provide help to satisfy lexicographically relevant needs, such as wordlists and dictionary articles. This division into sections is particularly evident in print dictionaries, which can be described as special types of books that are divided into a number of chapters, but e-dictionaries can also contain similar sections, which are in effect different webpages under specific dictionary websites. Each sectional text type found in dictionaries can be a potential source or target text especially in bilingual dictionaries. *Norsk-engelsk økonomisk-juridisk ordbok* (Hansen & Lind 2010) contains five use-related sections namely, a preface and a user guide, both in Norwegian, then their two translations into English and finally a combined Norwegian/English list of abbreviations used in the dictionary and their meanings. Such use-related sections contain data sets that may be called generic in the sense that many data sets give general guidance about dictionaries and can be “reused” in other dictionaries. However, data sets in function-related sections are less likely to be generic in that they are directly dependent on the domains selected for treatment and the dictionary functions, which means that function-related sections in specialized dictionaries are likely to be more difficult to decode, transfer and encode than those in general-language dictionaries.

Since dictionary articles can be regarded as texts, it is relevant to look briefly at translationally relevant text levels. Following Gerzymisch-Arbogast (2008, pp. 16-41) lexicographers who translate articles work with background world and domain knowledge, paragraphs and larger units of text at the macro-level. This means that lexicographers need domain-specific knowledge of how terms and concepts relate to each other and the nature of the relations between terms and concepts. A proper understanding of conceptual systems is necessary to identify cohesive elements in source texts, compare the systems and relations between the domain cultures concerned in the decoding and transfer phases. At the textual medio-level, the focus is on collocations, phrases, sentences as well as theme-rheme progression, and in translating at the micro-level, lexicographers work with words, terms, and genre conventions. Lexicographers who translate dictionary articles thus face challenges when decoding, transferring and encoding at the macro-, medio- and micro-levels of texts.

Dictionary articles are texts that are made up of headlines that introduce their (text) topics through headwords and co-texts that contain various types of data addressed to headwords. In rudimentary dictionaries, articles have only two textual elements: headwords and equivalents. However, modern lexicography prioritizes user needs in communicative and cognitive situations (Fuertes-Olivera 2018, Fuertes-Olivera & Tarp 2014, pp. 48-57 Nielsen 2018) and therefore, dictionary articles are now likely to contain more than two textual elements in order to provide help that can satisfy user needs. This is the case in the bilingual Accounting Dictionaries introduced above whose articles generally contain headwords, definitions, equivalents, inflectional data, synonyms, antonyms, collocations and phrases,

example sentences, data on sources and cross-references (Figure 3 shows a typical article providing help to translate accounting texts from English into Danish). In addition, articles may contain notes on factual issues (e.g., structural domain differences between headword and equivalent) and notes on language issues (e.g., usage restrictions).



breakeven analysis

Definition
A breakeven analysis is an analysis that makes it possible to calculate the breakeven point and constitutes the first step in a cost-volume-profit analysis.

breakeven-analyse *substantiv* <en breakeven-analyse; breakeven-analysen, breakeven-analyser, breakeven-analyserne>

Synonyms
nulpunktsanalyse

Collocations

- an expanded breakeven analysis
en udvidet breakeven-analyse
- do a breakeven analysis
foretage en breakeven-analyse

Examples

- The breakeven analysis was both detailed and credible.
Breakeven-analysen var både detaljeret og troværdig.

FIGURE 3. Typical article providing help for translating in *English-Danish Accounting Dictionary*

Figure 3 is an example of a dictionary article that can be regarded as a text and can be approached from macro-level, medio-level and micro-level perspectives in terms of translating source-language data into the target language, and here the issue of equivalence is relevant.

LEXICOGRAPHIC EQUIVALENCE

The concept of equivalence in lexicography is often associated with bilingual dictionaries whose function is to provide target-language equivalents of source-language headwords. For instance, Al-Kasimi (1977) discusses bilingual dictionaries in general from a linguistic perspective including the presentation of equivalents, while Gouws (2000) focuses on the differentiation and presentation of equivalents in general dictionaries and Adamska-Sałaciak (2013) examines inter-lingual equivalence from the perspective of lexical semantics. Similarly, Mateo (2014) discusses the selection of equivalents in English-Spanish dictionaries of economics based on cognitive, lexical, and socio-pragmatic contents of source-language terms. However, the above discussion indicates that inter-lingual equivalence may be relevant to lexicography in relation to article text segments other than presentations of target-language equivalents. In other words, equivalence comes into play in two situations: when lexicographers incorporate data into the database, such as equivalents of headwords, phrases, and so forth found in the underlying text corpus, and when lexicographers translate texts or text segments in the database into another language.

The existing literature on equivalence treats the concept in many different ways and from many different perspectives and within many different disciplines (e.g., jurisprudence, lexicology, logic, mathematics, and translation theory). It is beyond the scope of this paper to go into a discussion of the various approaches and we will adopt a lexicographic perspective. Wiegand (2002) discusses equivalence in bilingual lexicography and argues that:

[T]he *langue*-related concept of equivalence of contrastive lexicology is inappropriate for bilingual lexicography, because bilingual dictionaries are not conceptualised as aids for contrastive studies of language systems (even though some advocates of contrastive studies of lexicology use them in this way). They are rather meant, in the first place, as a means to understand and produce foreign texts and to make translations in both directions.
(p. 245; emphasis in original)

Wiegand (2002) then goes on to say that “[i]n the theory of bilingual dictionaries, *equivalence* would then be a term reserved for *parole* phenomena” (p. 246; emphasis in original) and concludes that “In bilingual lexicography, one therefore strives for semantic-pragmatic equivalence” (p. 247). In the domain of accounting, it is also relevant to adopt a terminological perspective on equivalence and examine concepts (i.e. units of thought), terms (i.e. lexical units referring to concepts) as well as their hierarchical structures and relationships in various frameworks. Financial reporting is regulated by a framework of international standards, which have been adopted within the European Union for enterprises that are listed on stock exchanges, the European Union has its own framework for other enterprises, and Denmark and Spain have their own national frameworks for accounting. Consequently, the notion of equivalence in the following discussion is semantic-pragmatic equivalence combined with comparisons of conceptual and terminological structures and relationships within the domain of accounting.

TRANSLATING ENGLISH ACCOUNTING DICTIONARY ARTICLES INTO DANISH

Specialized dictionaries are information tools that treat the language and/or structure of domains by providing help to satisfy user needs in various situations of use. The following discussion concerns sectional texts in a set of dictionaries that treat the language and structure of the domain of accounting by providing help to satisfy user needs in communicative and cognitive situations (the *Accounting Dictionaries*). The dictionaries are a result of an international project involving lexicographers from Aarhus University, Denmark, and the University of Valladolid, Spain, who include accounting, lexicographic and specialized translation experts from both universities, and the dictionaries cover the languages Danish, English and Spanish (for a detailed description of the project, see Bergenholtz 2012, Fuertes-Olivera & Niño, Amo 2018, Fuertes-Olivera & Nielsen 2012, Fuertes-Olivera & Tarp, 2014, Nielsen & Fuertes-Olivera 2013). A multilingual database serves as the foundation of the project and the English data form the core to which the bilingual dictionaries are linked, for instance, an English, an English-Danish and an English-Spanish accounting dictionary. This means that most new terms and words in the database are English and these will be linked to the bilingual dictionaries involving translation of dictionary articles, in whole or in part.

The Accounting Dictionaries exist in a multilingual setting and the challenges the lexicographers face partly depend on the language pair involved. Some of the challenges presented to the Danish lexicographers stem from the bilingual English and Danish corpus, which include legislative EU texts such as International Financial Reporting Standards (IFRS) as adopted by the European Union, EU’s own Accounting Directive and Regulation on statutory audit of public-interest entities. These legislative texts all appear in various official language versions, such as Danish and English so they can be used for selecting headwords and equivalents as well as writing and translating definitions, collocations, phrases and example sentences. However, the Danish lexicographers found that, for instance, terms and phrases had been wrongly translated in Danish versions, something that can only be discovered if you have the necessary domain knowledge.

The EU Regulation on statutory audit of public-interest entities is used for selecting collocations and phrases and the lexicographers include these in the English-Danish

Accounting Dictionary together with their Danish translations found in the Danish version of the Regulation. However, as Kiertzner (2014) points out, two seemingly small adjectives, *material* and *significant* have been wrongly translated into Danish. The English version of the Regulation systematically distinguishes between the two adjectives for auditing purposes in that *significant* is at a higher level than *material*, but the Danish version does not follow the same strict hierarchy of terms with the result that requirements in the Danish version are often at a higher level than in the English version, and vice versa (pp. 32-33). Consequently, the lexicographers cannot simply use the Danish collocations and phrases as translations of their English counterparts but must make their own translations according to the strict terminological hierarchy established in the domain of auditing so that, for instance, the collocation *significant risks*, which in the Danish version of the Regulation is wrongly called *væsentielle risici*, is translated correctly into *betydelige risici* in the English-Danish Accounting Dictionary. This example shows that lexicographers need domain-specific factual knowledge, that they translate at the textual medio-level of the dictionary article, and that they at the same time provide help to dictionary users who translate at the same textual level in communicative situations.

Lexicographers may find it necessary to provide users with idiomatic solutions at the parole level and here example sentences may come into play. English example sentences will therefore have to be translated into Danish and two types of translation situations are important: those that show translations that do not include the equivalent of the headword, and those that show style differences, in particular differences in genre conventions between the language pair. The article *accounting* with the Danish equivalent *regnskabsvæsen* contains the following English example sentence followed by its Danish translation:

The members of the audit committee should collectively have a recent and relevant background in and experience of finance and accounting for listed enterprises.
Medlemmerne af revisionsudvalget bør tilsammen råde over en sådan sagkundskab og sådanne erfaringer, at de har den opdaterede indsigt i og erfaring med børsnoterede virksomheders finansielle forhold og regnskabsforhold.

This example sentence shows that the term *accounting* has been translated into *regnskabsforhold*, and thus not the equivalent, because this solution ensures correct semantic-pragmatic equivalence in this particular context. In order to provide this kind of help at the textual medio-level, lexicographers need domain knowledge as well as pragmatic knowledge. Example sentences can also help users to adopt correct genre conventions in the target language. The following example shows an English sentence with distinct genre conventions and their proper translations into Danish:

Termination of this Agreement shall not affect the implementation of any arrangements and/or contracts unless otherwise agreed upon by the Parties.
Opsigelsen af denne aftale påvirker ikke gennemførelsen af arrangementer og/eller kontrakter, medmindre andet aftales af parterne.

The convention referred to is the use of capital initial letters in terms defined in English contracts and when referring to the parties to contracts. The translation into Danish shows that it is idiomatically correct to use lower case initials where English uses the upper case, a clear difference in genre conventions. Furthermore, the above example shows that where English uses a modal to impose obligations in contracts (in this case *shall*), Danish uses a simple present tense. Finally, the contractual sentence also illustrates the concept of hybridity; the sentence is typical for contracts within the legal domain and is at the same time relevant from an accounting perspective because dictionary users need to know how to decode the English sentence and how to translate the sentence into correct Danish. The

lexicographers thus need interdisciplinary knowledge in order to provide correct translations in such situations. For a detailed discussion of lexicographer competences needed in making dictionaries of economics between the languages Danish and English, see Nielsen (2015).

TRANSLATING ENGLISH ACCOUNTING DICTIONARY ARTICLES INTO SPANISH

In the above section, we focused on reflections concerned with the process of translating dictionary articles from an international language into a national one. In addition to these reflections, we will reflect below on the process of translating from an international language into another international language. These reflections will cast light on three more specificities and peculiarities of specialized translation.

One of these peculiarities is related to the role that international bodies play in specialized translation. For instance, translators of accounting texts must be prepared to investigate whether an international body has published an “official” translation of the text (or part of the text) they have to translate. For instance, international bodies such as “FASB” (Financial Accounting Standard Board), “IASB” (International Accounting Standards Board), and “IASC” (International Accounting Standards Committee) typically publish accounting standards in English. These are translated into several languages by national bodies, for example, the “ICAC” of Spain (Instituto de Contabilidad y Auditoría de Cuentas), the “CONAC” of Mexico (Consejo Nacional de Armonización Contable), and the “CENCyA” of Argentina (Comisión Especial de Normas de Contabilidad y Auditoría) have translated the English standards into Spanish. An analysis of the different Spanish translations of the English texts shows three aspects that have to be taken into consideration when translating English accounting dictionary articles into Spanish. These are:

- Terminological variation due to different translations of English common words occurs frequently (see Freixa Aymerich 2013, Fuertes-Olivera & Nielsen 2011, 2014 for a detailed analysis of terminological variation). For instance, the English adjective *abandoned* has been rendered “*abandonado*” (literal translation) and “*interrumpido*” (translation creation) in the different Spanish translations. Although these two Spanish adjectives are not full synonyms (*abandonado* means that an economic operation or activity is definitely stopped, whereas *interrumpido* means that the operation or activity is provisionally stopped), their use in accounting illustrates which Spanish variety is being used. In sum, using one or another translation must primarily depend on the nationality of the target users: translators must use “*abandonado*” when they target Latin American users and *interrumpido* when they target European ones. Our accounting dictionaries contain lexicographic devices for assisting potential users to cope with the terminological variation referred to. We typically use codes such as “IAS/IFRS + E” or “IAS/IFRS” to indicate the European or Latin American origin of the referred term.
- The translation of English noun groups may result in different Spanish renderings, which are caused by the presence or absence of one or more Spanish articles. For instance, the translation of English terms such as *acquisition year*, *advance payment bond*, *amount specification* and *balance-sheet liability method* have resulted in Spanish translations such as *año de adquisición / año de la adquisición*, *justificante de entrada / justificante de la entrada*, *anotación de cantidad / anotación de la cantidad*, and *método de deuda basado en el balance / método de la deuda basado en el balance*. These different renderings indicate that English noun groups used as terms do not contain articles but their Spanish equivalents can or cannot contain them. Based on this we can illustrate another specificity of specialized translations: the presence or absence of function words such as articles is

language-, dialect- and genre-specific: (a) articles are more common in European Spanish than in Latin American Spanish; (b) articles and other function words are more common in running texts than in headwords and equivalents. For instance, in the entry for *balance-sheet liability method*, the example sentence contains an article (“Deferred tax is provided using the balance-sheet liability method”) and its Spanish translation several ones (“El impuesto diferido se cacula mediante el método de la deuda basado en el balance”).

- English short passives are more used than English long ones (i.e., the long passive occurs when the agent is expressed by a *by*-phrase). The translation of these short passives into Spanish indicates another peculiarity of specialized translation: agents are not typically included in economic texts and therefore most English short passives are translated as “*se-passives*”. Some examples:

Charities may be treated as separate accounting entities.

Se consideran a las fundaciones sin ánimo de lucro como entidades contables diferenciadas.

As a general rule, accounting policies are changed retrospectively.

Por regla general, los criterios contables se cambian de forma retrospectiva.

The second peculiarity is that culture greatly influences specialized translation. For instance, accounting experts are constantly coining multiword terms of three or more orthographic words, which aim at being very precise on the exact meaning of the new coined term, a must when, say, the new concept implies transfers of funds (i.e., someone will pay and someone else will receive the funds). The concept of *benefit* illustrates this point (42 of the 67 accounting terms with *benefit* in the *Accounting Dictionaries* have three or more orthographic words). The analysis of their dictionary articles shows that some of them are synonyms and therefore need the same lexicographic treatment. For instance, *cost benefit analysis* and *cost benefit evaluation* refer to the same reality and have therefore the same definitions in English:

A cost benefit analysis is an economic analysis that assesses and compares expected costs and benefits of different solutions and actions, the purpose being to choose the most profitable solution and action.

A cost benefit evaluation is an economic evaluation that assesses and compares expected costs and benefits of different solutions and actions, the purpose being to choose the most profitable solution and action.

In Spanish accounting, however, the terms are slightly different: one of them (*evaluación coste beneficio*) is more general than the other, is totally similar to the two English terms, and refers to the same accounting concept in the Spanish-speaking world. However, the other term (*análisis coste beneficio*) is geographically and conceptually restricted: its restricted meaning occurs in Spain. It refers to a definite process. The dictionary article therefore contains a different definition to the English one (Spanish uses the definite article “El” instead of the indefinite article “una”) and a lexical remark indicating the small conceptual difference. In sum, the cultural influence may demand creative translation with the aim of offering the economic reality of the target culture, as shown below in the translation of the above definitions given in the bilingual English-Spanish/Spanish-English Accounting dictionaries:

El *análisis coste beneficio* es una técnica utilizada en contabilidad de costes. Tiene como objeto determinar la conveniencia de un proyecto mediante la enumeración y valoración posterior en términos monetarios de todos los costes y beneficios derivados directa e indirectamente de dicho proyecto.

Una *evaluación coste beneficio* es una valoración económica que examina y compara los costes y beneficios esperados de las diferentes soluciones y acciones con el fin de elegir las solución y la acción más beneficiosa.

The third peculiarity is that Spanish specialized texts can (and typically do) describe different realities. For instance, the term *pension benefit plan* refers to different realities in Spain and Chile: in Spain a *pension benefit plan* typically refers to a plan funded by the Spanish government whereas in Chile it is privately funded. On occasion, this situation results in equivalent fluctuations, by which we mean that there are different Spanish terms describing the same English term. The lexicographers have coped with this situation by including the English original term as equivalent or synonym. For instance, the English terms *corridor*, *know-how* and *profit warning* are Spanish synonyms and their presence as synonyms will guarantee that the dictionary users will not be lost with the different equivalents found in Spanish economic information tools.

THE CONCEPT OF DICTIONARY TRANSLATION

The arguments put forward in this article are to be understood in terms of the specific characteristics of dictionary articles. Translating them is different from other types of translation. Firstly, dictionaries include words and expressions from different, although related fields. For instance, dictionaries of Economics usually include terms and lexicographic data extracted from many sources, most of which are from administrative, business, financial, accounting, legal, informatics, and general texts. Hence, analyzing the translation of dictionary articles in, say, dictionaries of Economics implies the acceptance of *hybridity*, by which we mean that the translator translates texts that may have the same macrostructure but may be very different semantically, pragmatically, cognitively, discursively, and so on. For example, some of the dictionary articles of the *English Accounting Dictionary* (Nielsen, Mourier & Bergenholtz 2012a) refer to very abstract and specific terms whereas others deal with function words as they are used in a particular domain. For instance, *excluding* is classified as preposition in the *English Accounting Dictionary*. This classification cannot be accorded to its Spanish equivalent *excluyendo* as this is not a preposition in Spanish. In other words, although the translation of “preposition” into Spanish is very simple, it cannot be rendered in this particular dictionary article as the Spanish equivalent *excluyendo* is not a preposition in Spanish.

Secondly, translating the same English text into two different cultures and languages (e.g. Danish and Spanish) demands the use of technologies that allow translators to select and act accordingly. For instance, in accounting there are culturally dependent words and expressions, some of which are used only in English, but not in Danish and/or Spanish, whereas some others are used in Danish and/or Spanish but not in English. For dealing with such situations, novel online dictionaries typically use ad-hoc Dictionary Writing Systems (i.e. not commercial databases). These can be prepared for dealing with cultural and/or linguistic specificities. For instance, it can use an “include/exclude” button which can be activated for including or excluding a particular translation. For example, the translation of the dictionary article for the word “a” is included in the *English-Spanish accounting dictionary* (Fuertes-Olivera et al. 2012) but it is excluded in the *English-Danish accounting dictionary* (Nielsen, Mourier & Bergenholtz 2012b) as it refers to a specific use of the word “a” in Spanish accounting.

CONCLUSION

This paper has addressed the specificities of specialized translation in bilingual specialized dictionaries. Our reflections have allowed us to identify several aspects of the translation of specialized dictionary articles, in particular the following aspects have merited our attention: (a) translators must be prepared for hybridity in a broad sense, as they will have to translate texts from different domains and different genres; (b) the same text may be very different for different targets, which forces translators and lexicographers to pay attention to possible important differences, mainly caused by the existence of terminological variations, national varieties of the same language, translation errors and/or mistakes, and so on. We have illustrated these topics with dictionary articles taken from the accounting dictionaries and have shown that lexicographic equivalence is basically a parole phenomena that is based on searching for semantic-pragmatic equivalence with the basic aim of offering adequate translations of out-of-context parts of texts.

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