

Some pages of this thesis may have been removed for copyright restrictions.

If you have discovered material in Aston Research Explorer which is unlawful e.g. breaches copyright, (either yours or that of a third party) or any other law, including but not limited to those relating to patent, trademark, confidentiality, data protection, obscenity, defamation, libel, then please read our [Takedown policy](#) and contact the service immediately (openaccess@aston.ac.uk)

**Ideological Aspects of the Translation of
Business Annual Reports in Oman (English-Arabic)**

KHALFAN SALIM SAID AL OBAIDANI

Doctor of Philosophy

ASTON UNIVERSITY

September, 2014

© KHALFAN SALIM SAID AL OBAIDANI, 2014

This copy of the thesis has been supplied on condition that anyone who consults it is understood to recognise that its copyright rests with its author and that no quotation from the thesis and no information derived from it may be published without proper acknowledgement.

ASTON UNIVERSITY

Title: Ideological Aspects of the Translation of Business Annual Reports in Oman
(English-Arabic)

Name: Khalfan Salim Said Al Obaidani

Degree: Doctor of Philosophy

Date: September 2014

Thesis Summary:

The socioeconomic context in the renaissance era in Oman has resulted in the development of new forms of discursive practises and thus, in the introduction of new genres. One of these new genres is the business annual report, which in Oman exists in English and Arabic. This thesis examines the role of translation in the production of annual reports. This research makes a contribution to the field of Translation Studies by examining institutional translation in order to gain insights into translation agents, processes, practises and underlying policies with reference to national business institutions in their sociopolitical and historical and institutional contexts.

Business reports are still largely under-researched as a genre in Translation Studies. The thesis starts with an overview of relevant aspects of Translation Studies to arrive at a theoretical framework which informs the analysis. The empirical analysis is based on sixty seven reports produced by different Oman-based companies which vary in size and organisational patterns. Annual reports are characterised as a genre in terms of function and structure at the macro-level as well as the micro-level. They have an informative and a persuasive function, as they are produced by different companies in their attempt to promote and fulfil their respective business interests and objectives. The thesis presents the sociocultural and political contexts of the production of the English and Arabic versions of the annual reports, focusing on the underlying functions and principles of institutions and agents. The next chapter illustrates the textual profiles of the English and the Arabic versions, identifying typical translation strategies. The discussion here operates within the framework of product-oriented Descriptive Translation Studies (Lambert and van Gorp 1985). It is argued that the two language versions reflect aspects of ideology, political affiliation and power relations at both the macro and micro- structural levels. These ideological aspects can be seen in particular in the addition, omission and change of specific expressions which refer to religious or interpersonal aspects. These strategies signal the aim to appeal to wider Arab readers and to fulfil the agendas of different agents (government, companies, chairpersons, directors, etc.).

The description of the texts is followed by an account of these aspects in terms of sociopolitical and institutional conditions in the production of the translations. For this explanation, reference is made to sociological approaches to translation, mainly building on the work of Bourdieu (1991). This thesis emphasises that the translation of annual reports is a collective effort which takes place in a particular institutional context. Consequently, the translation strategies are regulated by the objectives of the institution within which translators and other agents operate.

The translations are prepared in order to meet the expectations and needs of the intended Arabic language addressees; in addition, the generic features of the reports reveal a progression of transmission and development over the course of time in the spheres of

business and economy in Oman. This thesis demonstrates that business companies too can be seen as institutions which contribute significantly to disseminating business terms and concepts and promoting investment opportunities domestically and internationally through translation work.

Keywords: Business annual reports, translation strategies, ideology, translation institutions, sociological approaches, Oman's business and economic developments.

*I dedicate this thesis to the spirit of my father
who taught me hard work*

Acknowledgements

I am indebted to my colleagues, family and friends who made this thesis possible. First and foremost, my deepest gratitude goes to my supervisor, Professor Christina Schäffner for her inspiration, motivation, supervision and invaluable advice and feedback throughout the years of my research. This thesis would not have seen the light without her support and guidance. Particularly, I am most grateful for her patience and her best efforts to show me how to be an outstanding researcher. I am very thankful to Deborah Horner who proof-read my whole thesis in a short period of time. A special word of thanks is also due to the Information and Follow-up Centre of the Sultanate's Ministry of Foreign Affairs for providing me with the time and space to complete my thesis, as well as the Sultanate's Ministry of Higher Education and Oman's Cultural Attaché in London for funding my studies during the first four years at Aston. Most importantly, I would also like to express my sincere gratitude to my internal and external examiners for taking the time to examine my thesis and for their guidance, insightful comments and feedback which contributed greatly to the overall improvement of the thesis.

I would also like to extend my thanks to the many Translation Studies scholars whom I have met during the past years for their invaluable advice, stimulating discussions and who largely inspired me to finish this research. They are, in alphabetical order, Adela Martinez Garcia, Andrew Chesterman, Edwin Gentzler, Gideon Toury, José Lambert, Maria Tymoczko, Mary Snell-Hornby, Michaela Wolf, Reine Meylaerts, Stefan Baumgarten, and Yves Gambier. A special word of thanks is also due to Ahmad Ayyad who has been a great source of encouragement and support during the past years. I am also thankful to my close friends, His Excellency Ambassador Sayyid Mohammed bin Harub Al Said and Hsun-yu Liao for their unlimited love and support, always available and keeping track of my progress. My sincere thanks also go to Majid Al Bahri and Murtadha Yaseen for assisting me with organising and distributing the questionnaires of my study. A word of thanks also goes to Abdel Jalil Al Bulushi and Mohammed Al Obaidani for their availability in answering whatever questions I had concerning the translation of annual reports. Finally yet importantly, I would like to thank my family, particularly my mother, brothers, sisters and my sister-in-law for their spiritual support and comfort during my stay at Aston.

Table of Contents

Thesis Summary.....	1
Dedication	3
Acknowledgement	4
Table of Contents	5
List of Tables	8
List of Figures	9
List of Abbreviations	10
Arabic Transliteration System	11
Chapter One: Introduction of the Study of Annual Reports.....	12
1.1 Socioeconomic and Geopolitical Context.....	13
1.2 Characteristics of the Annual Reports	18
1.2.1 What is the Annual Report?	18
1.2.2 Sections of Annual Report	18
1.2.3 Users of the Annual Report	21
1.3 Objectives and Analytical Progression of the Study.....	23
1.4 Structure of the Thesis	24
Chapter Two: Translation, Ideology and Institution	27
2.1 Introduction.....	27
2.2 Sociological Aspects of Producing and Translating Annual Reports: Field, Capital and Habitus	28
2.2.1 Field	30
2.2.2 Capital	32
2.2.2.1 Economic Capital	33
2.2.2.2 Cultural Capital	34
2.2.2.3 Social Capital	36
2.2.2.4 Symbolic Capital.....	37
2.2.3 Habitus	38
2.3 Institutional Translation	42
2.4 Ideological Aspects in Annual Reports.....	47
2.5 Cultural Aspects in Annual Reports	52
2.5.1 Power Distance	54
2.5.2 Individualism vs. Collectivism	56
2.6 Annual Reports in Translation Studies	58
2.7 Annual Reports in Business Texts	59
2.8 Annual Reports in Text Linguistics and Genre Analysis.....	63
2.9 Terminological Aspects in Annual Reports	68
2.10 Conclusion	71

Chapter Three: Corpus and Methodology of the Study	72
3.1 Introduction	72
3.2 Data Collection	72
3.2.1 Description of Annual Reports	73
3.2.2 Types of Annual Reports	76
3.3 Methodology	77
3.3.1 Lambert and van Gorp's Descriptive Model	77
3.3.2 Questionnaires	81
3.3.3 Interviews	83
3.3.4 Interpretivist Approach and Triangulation	84
3.4 Conclusion	87
Chapter Four: Textual Organisation of Annual Reports	88
4.1 Introduction	88
4.2 Schematic Structure in Annual Reports	89
4.2.1 Semantic Macrostructures and Schematic Superstructures	89
4.2.2 Schematic Structure in Annual Reports	90
4.3 Labels and Titles of the Reports	93
4.4 Cover Page Layout	94
4.5 Table of Contents	95
4.6 Heading and Sub-headings	95
4.7 Completeness of Text	97
4.8 Visual Information	103
4.8.1 Graphs	103
4.8.2 Tables	103
4.8.3 Photos	104
4.9 Conclusion	105
Chapter Five: Textual Analysis of Annual Reports	107
5.1 Introduction	107
5.2 Treatment of Religious References	111
5.2.1 Insh' Allāh, God Willing	116
5.2.2 Bi-smi llāhi r-ra_māni r-ra_īmi, in the name of God, the Merciful, the Compassionate	119
5.2.3 As'salāmu 'alīkum, May peace be upon you	121
5.3 Treatment of Interpersonal References	122
5.3.1 Sulṭān Qābūs Ibn Sa'id	124
5.3.2 Maulānā	129
5.4 Business Terminology	133
5.4.1 Receivables	134
5.4.2 Revenue Recognition	136
5.4.3 Contingent Liabilities	139
5.4.4 Cash and Cash Equivalents	141
5.5 Gender Aspects in Annual Reports	144

5.6 Personal Pronouns and Modality	151
5.7 Personal Pronouns.....	152
5.7.1 Frequency of We, Our, His and You	152
5.7.2 Inclusive-Exclusive <i>We</i> and <i>I</i>	157
5.7.3 Frequency of <i>Our</i>	161
5.8 Modality.....	165
5.8.1 Frequency of <i>will</i>	168
5.8.2 Frequency of <i>may</i>	171
5.8.2 Frequency of <i>should</i>	173
5.9 Conclusion	176
Chapter Six: Institutional Conditions and Textual Profiles	179
6.1 Introduction.....	179
6.2 Business Institutions	181
6.2.1 The Companies	184
6.2.2 The Auditing Firm	190
6.3 Translation Agents	192
6.4 Conclusion	199
Chapter Seven: Conclusion of the Study of Annual Reports.....	201
7.1 Major Conclusions of the Study	201
7.2 Original Contribution of the Study	215
7.3 Future Research	217
7.3.1 The Discipline of Translation Studies.....	217
7.3.2 Other Discipline	218
References.....	220
Appendices.....	241

List of Tables

Table 3.1: Companies in the Study	72
Table 4.1: Text Length Statistics and Variations reflected in the Source Texts and their Translations.....	96
Table 4.2: Text length Statistics of NGC.....	97
Table 4.3: Text Length Statistics	99
Table 5.1: Religious References in Arabic and English Versions of Annual Reports	114
Table 5.3: Frequency of Personal Pronouns	151
Table 5.4: Cases of <i>We</i> in ST and TT	152
Table 5.5: Cases of <i>Our</i> in ST and TT.....	160
Table 5.6: Frequency of Modal Verbs	166
Table 5.7: Cases of <i>Will</i> in ST and TT.....	167
Table 5.8: Cases of <i>May</i> in ST and TT	170
Table 5.9: Cases of <i>Should</i> in ST and TT	173
Table 6.1: Background of Company	183
Table 6.2: Translation of Annual Report	186
Table 6.3: Background of Translator	193

List of Figures

Figure 4.1: Diagram of Schematic Structure of Annual Reports.....	90
Figure 4.2: Photos of Sulṭān Qābūs Ibn Sa'īd in Traditional and Military Dress.....	103

List of Abbreviations

Abbreviation	Meaning
AV	Arabic Version
CBO	Central Bank of Oman
CEO	Chief Executive Officer
CMA	Capital Market Authority
EV	English Version
FRS	Financial Reporting Standard
GAAP	General Accepted Accounting Principles
GCC	Gulf Cooperation Council
IAS	International Accounting Standard
IPC	Interim Planning Council
LLC	Limited Liabilities Companies
MD&A	Management Discussion and Analysis
MSM	Muscat Security Market
NDC	National Defense Council
SAOC	Close Joint Stock Companies
SAOG	Open Joint Stock Companies
SL	Source Language
ST	Source Text
TL	Target Language
TT	Target Text
WTO	World Trade Organization

Arabic Transliteration System¹

Consonants

Letter	Name	Transliteration
ء	<i>Hamza</i>	'
ا	<i>Alif</i>	<i>Ā</i>
ب	<i>bā'</i>	<i>B</i>
ت	<i>tā'</i>	<i>T</i>
ث	<i>ṭā'</i>	<i>ṭ</i>
ج	<i>Ġīm</i>	<i>Ġ</i>
ح	<i>ḥā'</i>	<i>ḥ</i>
خ	<i>ḫā'</i>	<i>ḫ</i>
د	<i>Dāl</i>	<i>D</i>
ذ	<i>ḏāl</i>	<i>ḏ</i>
ر	<i>rā'</i>	<i>R</i>
ز	<i>Zāy</i>	<i>Z</i>
س	<i>Sīn</i>	<i>S</i>
ش	<i>Šīn</i>	<i>Š</i>
ص	<i>ṣād</i>	<i>ṣ</i>
ض	<i>ḍād</i>	<i>ḍ</i>
ط	<i>ṭā'</i>	<i>ṭ</i>
ظ	<i>ẓā'</i>	<i>ẓ</i>
ع	<i>‘ain</i>	'
غ	<i>Ġain</i>	<i>Ġ</i>
ف	<i>fā'</i>	<i>F</i>
ق	<i>Qāf</i>	<i>Q</i>
ك	<i>Kāf</i>	<i>K</i>
ل	<i>Lām</i>	<i>L</i>
م	<i>Mīm</i>	<i>M</i>
ن	<i>Nūn</i>	<i>N</i>
ه	<i>Hā</i>	<i>H</i>
و	<i>Wāw</i>	<i>w, u, or ū</i>
ي	<i>yā'</i>	<i>y, I, or ī</i>

Vowels

Long vowels: a, ā, i, ī, u, ū

Short vowels: fatha a, kasrah i, ḍamma u

¹ The transliteration system for Arabic adopted in this thesis is based on Hans Wehr, *A Dictionary of Modern Written Arabic* (Ithaca, N.Y.: Spoken Language Services, 1994).

The Arabic transliteration system was adopted for names of Arab(ian) Muslim rulers, dynasties, religious and political titles and business terms.

Chapter One

Introduction to the Study of Annual Reports

FROM THE TELEOLOGICAL point of view, translation is a **PROCESS OF COMMUNICATION**: the objective of translating is to impart the knowledge of the original to the foreign reader: from the point of view of the working situation of the translator at any moment of his work (that is from the pragmatic point of view).

(Levý 2000: 148, capital letters and bold are in original).

Here Levý is referring to the important role translation plays in conveying key information clearly and efficiently to the end-users/ audiences. Indeed, communication is the “modus operandi of professional and personal life. As human beings, we use communication to establish linkages with others. The need to communicate is universal and transcends the notions of language, location and lifestyle” (Kumar 2010: II).

Effective communication is a very important factor in any public and private institution. Business communication involves exchanging verbal and non-verbal messages among people and hence facilitating interpersonal interaction in order to achieve corporate interests (Debasish & Das 2009). The notion of business communication has received considerable attention owing to the increased levels of professionalism, trade exchange and competition in various business institutions around the globe. The ever-increasing varieties of forms of information and communication, as well as of business and financial reporting in such institutions, demonstrate their escalating significance (Picot et al. 2008).

Therefore, business communication plays an important role in modern private institutions as a whole. This is very evident in today’s world of commerce and industry where such communication and cooperation among people and nations lends significant weight to countries’ economies and their growth. Conducting business between countries which belong to different cultures and speak different languages involves translation. In the business context, translation serves as a vital channel of communication as more and more people and companies in the world are conducting business within and across borders. It can be argued, in this study, that the translation of business texts can have great significance in relation to social and cultural communication in the context of business and economy.

This thesis aims to examine the role of translation in the production processes of annual reports. It presents a product-oriented textual analysis of sixty seven annual reports produced in English and Arabic by different companies which vary in size and organisational structures. In doing this, the thesis aims to make a contribution to the field of Translation Studies by investigating institutional translation (see section 6.1) in order to gain insight into translation and social agents (i.e. people who engage directly and indirectly in the production of the English versions of the annual reports and their translations into Arabic), processes, practises and underlying policies with reference to national business institutions in their sociopolitical, historical and institutional contexts.

Furthermore, the thesis presents the sociocultural and political contexts of the production of the English annual reports and their translations into Arabic, concentrating on the underlying functions and principles of institutions and agents. The next chapter demonstrates the textual profiles, that is, the “systemic category which is established on the basis of a formal comparison of the SL and TL” (Shuttleworth and Cowie 1997: 60), of the English and the Arabic versions, identifying typical translation strategies described by Chesterman (1997). The methodology (see sub-section 3.3) applied in this thesis is based on Descriptive Translation Studies (DTS), namely, the analytical model suggested by Lambert and van Gorp (1995). In linking textual profiles to the conditions of text production, this thesis uses interviews and questionnaires to better understand the production processes and the agents engaged in the translation of annual reports. In addition, the thesis will apply sociological approaches, mainly building on the work of Bourdieu (1991), which is considered as an important feature for studying translation in general and translation of annual reports in particular in order to gain insight into the institutional activities and shaped by power relations and ideology.

1.1 Socioeconomic and Geopolitical Context

Oman has a long history of trade with Africa and Asia (Jordan 2011). “Oman’s people have historically been astro-navigators, sailors and merchant traders, occupying, as they did, a prime geographical position on the sea trading route between eastern and western countries” (Darke 2010: 12). There is evidence of the existence of early trading activities in Oman in key areas like fishing, farming and mining; this is very apparent from the archeological discoveries which trace Oman’s history back to 3000 BC (Hawley 1984). Oman embraced Islam at the beginning of the seventh century AD during the lifetime of Prophet

Muḥammad and thus Ibādism became the predominant sect in Oman (Townsend 1977). In the fifteenth century AD, Oman was ruled by the Nabḥānīd dynasty for 470 years (Limbert 2010). During this period, the Portuguese occupied Muscat for 150 years and dominated the trade route to India.

The state of Ya'arūbīd was established in Oman in about 1624 AD as a consequence of several circumstances, most notably the political instability in the country towards the end of Nabḥānīd power (Owtram 2004). As the Portuguese were driven away by the Ya'arūbīd dynasty, Oman witnessed a new era and new leadership as well. Following the Persian invasion of Oman and the collapse of the Ya'arūbīd state, Aḥmad Ibn Sa'īd, the founder of the Āl Bū Sa'īd dynasty which still rules Oman today, was elected imām in 1749 (Plekhanov 2004). During the rule of the Āl Bū Sa'īd dynasty, Oman has seen periods of both prosperity and civil unrest. During the First World War, Oman's economy and trade links declined and the country was left in relative isolation until Sulṭān Qābūs Ibn Sa'īd came to power in 1970 (Gonzalez 2008). He started what has become known as the 'age of Oman's modern Renaissance'. The Sulṭān established various ministries and key councils, such as the National Defense Council (NDC), Interim Planning Council (IPC) and Central Bank of Oman (CBO).

The Sulṭān identified a number of significant domains for economic and social development, such as education, health care and other basic infrastructure. He decreed the prompt eradication of many rigorous laws and punitive restrictions imposed by his father Sa'īd Ibn Taymūr, which affected the daily lives of Oman's people (see for example, Owtram 2004). Furthermore, the Sulṭān outlined systemic economic plans for the country. For example, he supported a free market economy in order to develop a strategy aimed at establishing a national economy based on increasing and strengthening private enterprises, as well as expanding Oman's investment and international trade. The government began to implement a privatisation strategy for major government-owned sectors, such as electricity, water and telecommunications and, at the same time, introduced in 1988 a legislative framework to attract foreign investment (Hertog et al. 2013). In line with social, economic and legal developments, the Sulṭān invited foreign and international companies to invest in the aforementioned sectors (Kechichian 1995). This resulted in the emergence of joint ventures, fully private and state-owned corporations which started to invest and participate

in the economic development of the country. These developments have created a cooperative and competitive environment for domestic and foreign investment.

The establishment of the Oman Centre for Investment Promotion and Export Development (OCIPED) in 1997 has attracted foreign investors and paved the way for business formation and the development of private sector projects. It has also provided prospective foreign investors with information on government regulations. Indeed, Oman's accession to regional and international organisations and bodies has strengthened the investment milieu in various spheres. For instance, since its accession to the World Trade Organisation (WTO) in 2000, Oman has embraced an economic system based on market mechanism and adopted privatisation and opening of services. The Sultanate's accession to the WTO allowed 100 per cent foreign ownership in specific service sectors, such as banking, law, accountancy and information technology.

All these developments have been constructed in communication and thus, new or modified forms of discourse and texts have emerged which are used for communicative purposes within Oman and also for intercultural communication across borders. Domestic and international enterprises started to produce business texts, such as memos, brochures, leaflets, press releases, etc. which are intended to make communication between companies and their clients more effective. Some of these texts, which may not have existed in the past, or were less relevant, or have been introduced in recent years, are of particular relevance in the business setting.

One of these texts, which plays an increasingly important role in business communication, is the annual report. According to Stittle (2003) annual reports are financial and narrative texts which are published yearly and sent to company stockholders and various other interested parties, such as employees, shareholders, potential investors, official bodies, media etc. Annual reports assess the year's operations and discuss the companies' view of the previous and upcoming years, as well as their position and prospects in their respective industries. The reports also give useful information of a company's corporate mission, business model, quality of leadership, financial performance and strategic direction. Moreover, these texts play an important role in effective communication between companies and their users. They facilitate investment opportunities in securities to enhance the national economy, and they aim to encourage saving and improve investment awareness, as well as attracting potential investors.

In Oman, companies are required by law to produce annual reports under the Royal Decree (53/88) issued in June 1988 in order to govern and control the securities market, in particular Muscat Security Market (MSM)² under the auspices of the Ministry of Commerce and Industry of the Sultanate of Oman. Since the issuing of this decree, producing annual reports has become a legal requirement in Oman. Prior to 1988, it was not obligatory for companies to produce annual reports. The Royal Decree issued in 1998 officially declared the establishment of two separate governmental institutions: the MSM, where all listed securities have to be traded, and the Capital Market Authority (CMA), the regulatory body, e.g. help to regulate the issues of transparency and disclosure obligations in the securities market. Owing to the rapid development in the private sector in general and investment in particular, the MSM was restructured by two Royal Decrees, i.e. (80/98) and (82/98).

The securities sector in Oman was set up in order to strengthen shareholders' confidence by developing and improving the practises of the stock market at large. Hence, the MSM has developed its own regulations to provide effective information and financial data with respect to the performance of the market and all listed companies directly to the investor through a highly advanced electronic trading system (see also sub-section 3.2.2). This system ensures transparency of the trading activities to support the market by assisting investors to make the right investment decisions at the right time.

Annual reports are important documents are produced by companies listed in the stock market. They show how the company performs financially and provide explanation with respect to the scope of the company's business mission and management philosophy (Haramis 1995). They comprise a balance sheet, an income statement, a statement of cash flows, accompanying notes, a report of management responsibilities and the auditors' opinion. These components provide information on accounting methods, commitments, concurrent liabilities, inventory components and various other disclosures. The MSM and the CMA mandate the annual distribution of these reports to ensure that investors receive relevant financial and other information concerning publicly held securities. Basically, annual reports give public corporations the opportunity to present to shareholders information on the company's history, its immediate past fiscal results and its future plans. The reports also give shareholders and other users (e.g. staff members, potential investors,

² MSM website: <http://www.msm.gov.om/pages/default.aspx?c=100> [Last accessed 20/05/2009]

regulatory entities, etc.) valuable insights into management thinking and the quality of their leadership. The reports also serve as important international benchmarks for those companies which are interested in attracting foreign investment opportunities.

Annual reports in Oman exist in English and Arabic. The afore-mentioned Royal Decree requires that companies in Oman publish a comprehensive summary of these reports in two daily newspapers, one of which, at least, must be in Arabic³. It is significant to note the fact that annual reports are produced in English first and then translated into Arabic in order to attract more foreign investors and reinforce financial communication across borders and hence contribute towards the process of modernisation in Oman (see section 4.1). It will be argued later in this thesis that the genre of annual reports was imported from western countries in order to participate in the socioeconomic and political developments in the country. The government, as a regulatory body, is interested in improving and increasing investment from local people (Oman and neighbouring countries), and keeping those shareholders informed of key activities and developments in the market in order to achieve mutual benefits of the national economy and the investors. Therefore, the government is concerned that the information provided, in particular to the Arab and Omani investors, is clear, concise and effective.⁴

The need for effective communication with Arab investors has recently been given more attention in the country following the stock markets crisis which occurred in Oman and the United Arab Emirates in 1998. The MSM lost nearly seventy per cent of its value from 1998 to 2001, deeply affecting small and first-time investors and undermining confidence in the Oman's economy (Speidell & Wilcox 2008). The MSM dropped from an all-time high of 509 points in February 1998 to 152 at the end of December 2001.⁵ Observers in the market attributed the sell-off to overzealous speculation, coupled with abnormally high equity valuations, uninformed investors, and lack of transparency.

Arabic versions of the annual reports are required in order to provide shareholders in the Gulf Cooperation Council (GCC) and other Arab countries in the region with information on the financial progress of a company, to help them understand the business, and see how well the company is doing. This will encourage and help investors to make right investment

³ MSM website: <http://www.msm.gov.om/pages/default.aspx?c=101> [Last accessed 01/06/2009]

⁴ MSM website: <http://www.msm.gov.om> [last accessed 01/08/2014]

⁵ For an illustration of the stock market crisis in Oman, see for example the Handbook entitled *Middle East and Arabic Countries: Company Laws and Regulations Handbook; Strategic Information and Basic Laws*. Published by the International Business Publication, Washington DC, the United States of America, vol. 1, p. 206.

decisions at the right time. The following section aims to provide a description of the genre of the annual report, its characteristic features in terms of the function, different components, as well as the various addressees of the report.

1.2 Characteristics of Annual Reports

The sub-sections below outline the overall characteristic features of annual reports as a tool for forecasting current and future company's financial performance and position (Rutherford 2005). The reports include the components of the main and subordinate sections (e.g. chairman's report, income statement, balance sheet). These components are considered significant documents for shareholders and potential investors, taking into account the gradual establishment of the report over the course of time.

1.2.1 What is the Annual Report?

Annual reports are formal communication documents which contain “quantitative information, narratives, photographs and graphs” (Courtis 1995: 4). The reports convey important information about the financial status and performance of a given company to interested parties, such as shareholders, suppliers, investors, regulators, customers and other stakeholders (Laidler and Donaghy 1998). The fundamental medium of communication in the companies listed in the security market is the annual report, which is prepared mainly for the company's shareholders, but also published to fulfil various informational requirements of other readers locally, regionally and internationally. The accountants or managers are responsible for publishing the annual report, which has to reflect an accurate and fair view of the company's financial situation and results. Rules and regulations concerning the format, content and the methods of assessment used to arrive at the figures incorporated in the accounts are set out in domestic and international accounting standards, such as the stock exchange rules and codes of best practise on corporate governance.

1.2.2 Sections of the Annual Report

According to International Accounting Standard (IAS) and MSM, annual reports, which are produced by the companies operating in Oman, should contain specific sections. These sections contain detailed description of the company's products and services, performance and prospects, financial highlights, conditions and results of operations, accounting principles and policies, as well as statements of retained earnings. Despite the fact that

annual reports are all slightly different in size, content and style, they include the following main sections:

- Chairman's Statement
- Balance Sheet
- Income Statement
- Statement of Cash Flow
- Auditors' Report
- Management Discussion and Analysis (MD&A)
- Notes to the Financial Statements
- Statement of Changes in Shareholders' Equity

The Chairperson's Statement is an influential part of the annual report and is widely read by shareholders and other users (Pendlebury and Groves 2004). Most annual reports in Oman contain a statement by the company's chairperson, placed at the very beginning of the report (see section 4.5). The reports include two or three pages of comments by the chairperson which reflect aspects, such as the general trading conditions during the past financial period, and likely future developments. The summary also includes contributions of employees, events of a special nature (e.g. opening and closing of factories, offices, recruitment or dismissal of staff, etc.) as well as the company's visions and plans for the future (Stittle 2003). There are differences between the chairperson's statement and directors' report (also called report of the board of directors). The directors' report, the contents of which are carefully regulated by the relevant accounting standards of a given country, is also an integral part of the financial statements of the company to help users of the accounts better understand the state of the company's affairs from a financial perspective (Khan and Jain 2007), whereas the chairperson's statement highlights general political and social matters related to government, taxation and accounting standards. The chairperson's statement is addressed to shareholders, signed and dated by the chairperson himself or herself, and there are no standard or recommended contents (Pendlebury and Groves 2004).

The Balance Sheet is a quantitative summary of a company's financial condition, which includes assets, liabilities and net worth at a specific point of time. It is a snapshot of the financial health of an organisation (Ramachandran and Kakani 2009). The balance sheet

contains subordinate sections as well, such as assets, liabilities and net worth (i.e. owners' equity).

The Income Statement is a statement which shows the principal elements, i.e. the positive (revenue) and negative (expenses) inputs in the calculation of income or loss, the claims against income, and the resulting net income or loss of an accounting unit (Wittington 2013). The income statement is a concise report of revenues and expenses, which is designed to conform to the goals of the company with its achievements. By and large, the income statement "serves as a document of the activities of the firm and provides a meter reading of the enterprise's progress at selected intervals during the active life of the business entity" (Rao 2011: 28). The income statement includes the following sub-components: revenue from sales cost of merchandise sold, gross profit and income from operations.

The Statement of Cash Flow is a required statement, forming an integral part of the annual report (Porwal 2001). The statement is prepared on a 'cash and cash equivalent basis' and is laid out under separate sub-sections like 'operating activities', 'financing activities' and 'investing activities'.

The Auditors' Report is defined as the aim of an audit of the financial statement to allow the auditors to voice an opinion about whether the financial statements are prepared in harmony with a recognised financial reporting framework (Gupta 2005). The report is "effectively the means by which auditors communicate satisfaction or dissatisfaction with the accounts to the shareholders" (Gray and Manson 2008: 604). The auditors' report is divided into three paragraphs (Pratt 2011); the first paragraph states that the financial statements and the internal controls were audited but the responsibility and the effectiveness of the controls rests with the management; the next paragraph confirms that the auditors conducted the audit in accordance with international standards of auditing, and the third paragraph gives the conclusion which reflects that the financial statements present the company's financial status and performances fairly and in conformity with the IAS, in the case of Oman, and that the internal controls are reasonably effective.

The MD&A is the part of the annual report which presents information about the firm's operations, liquidity, and capital resources. Although the MD&A is written by the management and reflects the management's views, it must be consistent with the

information contained in the audited financial statements. Companies in Oman began to include the MD&A specifically in their reports at the beginning of 2002, not only to discuss the results of operations, but also to provide ‘forward-looking’ information in the form of the management’s estimates concerning the future performance of the company. Moreover, the law requires that the MD&A should be included in the reports following the stock market crisis which occurred in 1998 in Oman.

Notes to the Financial Statements are an integral part of the basic financial statements. They provide an overview of particular disclosures required in the notes and the different areas which the financial statement producer has to consider for disclosure. The notes to the financial statements are also essential for the fair presentation of the financial status, outcomes of operations, and to a certain degree, cash flows (Ruppel 2012). The notes fall into four main categories: summary of significant accounting policies, additional information about the summary totals found in the notes, disclosure of significant information, which is not acknowledged in the financial statements, and supplementary information demanded by the domestic and international regulatory entities (Albrecht 2011).

The Statement of Changes in Shareholders’ Equity, also called the ‘statement of stockholders’ equity’, summarises changes in the elements of the stockholders’ equity section of the balance sheet (Needles et al. 2010). Most companies use this statement instead of the statement of retained earnings, as it gives much more information about the stock holders’ equity transactions, which were carried out during the given accounting period (Rich et al. 2009).

1.2.3 Users of the Annual Report

There are different groups of people from inside as well as outside the company who are identified by the MSM and social agent in an institution as being interested in the facts and figures incorporated in the annual reports published by Omani companies. The following are identified as being user groups who need the companies’ reports to fulfil some of their various requirements for information:

- Shareholders and investors
- Employees
- Customers

- Governments and their agencies
- Suppliers and other creditors

Shareholders and Investors

Shareholders and investors are those individuals, agents or institutions who buy shares in a company. These shareholders and investors who buy normal shares take a risk in the hope of making a return. The risk is centred on the fact that the value of the prices of their shares could fall. The return, if there is any, will be in the form of a dividend or an increase in the market value of the shares, or a combination of both. Shareholders, investors and potential investors require information to evaluate the performance of the company's directors and the prospects of getting dividends, and whether they should buy or sell the shares (Laidler and Donaghy 1998). In Oman shareholders in particular are perceived as being the main users of the reports, and the local law on company accounts is concerned mainly with the informational needs of the company's shareholders.

Employees

The annual report provides employees with information about particular aspects of the business, such as divisions, factories, sections or departments. The report also assesses the strengths and weaknesses of present employee participation and engagement, and highlights individual employees who have made specifically valuable contributions (Stittle 2003). Employees are interested in the capability of a company to continue to provide employment at suitable degrees of remuneration. In addition, the report provides details concerning directors' names, categories of 'directorship', board meetings attended during the year and whether attended or not. Moreover, most annual reports, particularly in the chairperson's statement, contain expression of gratitude to all employees for their efforts towards achieving the objectives of the company (see section 5.3).

Customers

Customers, for example other businesses which aim to buy goods and services from a given company, are interested in the capability of the company to continue to be able to supply the goods and services as and when they are required (Rich et al. 2010). Thus, similar to shareholders and investors, customers are interested in the continued financial competence of the company.

Governments and their agencies

Governments and their agencies refer to the MSM and CMA and the Ministry of Commerce and Industry of the Sultanate of Oman and other affiliated agencies. While most of the rules contained in the MSM refer to information and data relating to the performance of the market to ensure transparency of dealings of securities, there is a small section which concerns the preparation of financial statements. The MSM also contains information about the application of the basic accounting requirements.

1.3 Objectives and Analytical Progression of the Study

The fact that annual reports are produced in English and then translated into Arabic makes them relevant to the discipline of Translation Studies in order to fulfil sociocultural and economic requirements in Oman (see section 3.1). Research on the role of translation in the production of annual reports, has, so far, been given little attention. The present research is intended to close this gap. It examines the role of translation in the production processes of annual reports, focusing on the underlying functions and principles of institutions and agents. The research aims to compare the textual features of the original English versions of annual reports and their translations into Arabic and tries to link them to their institutional conditions, that is, practises, policies and social agents engaged in text production as well as the history and contexts which encompass its production. This will provide an insight into the institutions, translations and social agents who engage, to a greater or lesser extent, in the processes, practises and underlying policies. Hence, this research aims to reveal the important role which translation plays in national business institutions in their sociopolitical, historical and institutional contexts.

The study is situated within the discipline of Translation Studies, and, thus, its original contribution will be to this discipline. It also applies sociological approaches, mainly building on the work of Bourdieu (1991). This will provide us with a deeper understanding of the processes and practises of producing the English and Arabic versions of annual reports and the role of various agents in shaping the final production, dissemination and consumption of both versions of the reports.

For linking textual profiles of the English and Arabic versions of annual reports to the conditions of text production, this study will use questionnaires and interviews (see sub-

sections 3.3.2 & 3.3.3) as methodical tools in order to answer questions such as how many people engaged in the translation of annual reports? Who approves the English and Arabic versions of the reports? What are the criteria for selecting translators? This will help gain more insight into business institutions and agents who are responsible for the overall production of the English versions of annual reports and their translation into Arabic.

The study attempts to answer the overarching question, why are business annual reports in Oman produced in English and Arabic, and what is the role of translation in this process? This overarching question is related to the socioeconomic and political transformation of business institutions in Oman. This thesis also attempts to answer the following sub-questions:

- 1) What is an annual report?
- 2) Why are annual reports produced in English and Arabic in Oman?
- 3) Who produces these reports?
- 4) Who translates these reports?
- 5) What are the functions and roles of the English and Arabic versions of the annual reports?
- 6) How do the translations of annual reports reflect aspects of ideology, political affiliation and power relations?
- 7) Are there any differences between the English and Arabic versions? If yes, which ones? And how can they be explained?

1.4 Structure of the Thesis

The thesis is structured as follows:

Chapter two This chapter addresses the existing research in Translation Studies and neighbouring disciplines on annual reports, business texts and the role of translation in institutions. This chapter also stresses the fact that despite the existence of some research on annual reports, the study of the business annual report is still largely under-researched as a genre in Translation Studies. This thesis operates within the framework of product-oriented Descriptive Translation Studies and sociological approaches, mainly building on the work of Bourdieu (1991). In linking the textual profiles of the English and Arabic versions to the conditions of text production, this study uses questionnaires and interviews

to better understand the processes and practises of producing the English and Arabic versions of annual reports.

Chapter three consists of three main sections introducing the corpus and the methodology of the study. The second section introduces the corpus of the study. The third section presents the methodology of the study.

Chapter four investigates the textual organisation of the English and Arabic versions. It aims to show how the different components of textual organisation of both versions (English and Arabic) at the macro-structural level, that is, a label used to describe the various textual features as the way in which the text is divided, e.g. labels, titles of annual report, layout, reveal ideological and political affiliation. For this purpose, the Descriptive Translation Studies account of textual profiles answers the following questions: Are there any elements which have been omitted or added? Are there any changes in title headings? Is the arrangement of the section identical or are there any changes? Are there any translator's footnotes and prefaces? etc.

Chapter five proceeds to explore the textual profiles of the English and Arabic versions of annual reports at the micro-structural level, that is, a label used to describe the various textual features in terms of linguistic or stylistic shifts, which is considered as the second main level of analysis of both versions of the reports. The product-oriented textual analysis then proceeds to a discussion of relevant examples. This chapter aims to examine how aspects of ideology, political affiliation and power relations impinge on the English and Arabic versions of annual reports. The identified translation strategies are classified based on Chesterman's (1997) categories.

Chapter six consists of two main sections aiming to explain the textual profiles of the English and Arabic versions of the annual reports in terms of their institutional contexts. The first section introduces the aims of the chapter. The second section presents the translation and social agents who engage directly or indirectly in producing the English versions of annual reports and their translations into Arabic.

Chapter seven consists of three main sections that introduce the major conclusions of the study. The first section presents the major conclusions and findings of the study. The second section introduces the original contribution of the study to the discipline of Translation Studies and to a sociological approach to translation. The final section guides

the reader to further research on business texts and annual reports in the discipline of Translation Studies and other neighbouring disciplines.

Chapter Two

Translation, Ideology and Institution

2.1 Introduction

The previous chapter introduced and provided an overview of how the socioeconomic and geopolitical environment in Oman has changed drastically since the mid 1970s. As Oman has developed economically and socially, its extensive resources of oil and minerals, as well as its strategic geographical location combined with other political, historical and religious factors, have had an impact on Oman's public and corporate institutions at large. In this chapter, it is argued that any serious endeavour to comprehend the English-Arabic translation of annual reports needs first of all to take into account a systematic analysis of the emergence of the genre of annual reports in Oman. Hence, this study will attempt to answer the overarching question: why are business annual reports in Oman produced in English and Arabic, and what is the role of translation in this process? This thesis is also tries to answer the sub-questions presented at the beginning of this study: What is annual report? Why are annual reports produced in English and Arabic in Oman? Who produced these reports? Who translates these reports? What are the functions and roles of the English and Arabic versions of the annual reports? How do the translations of annual reports reflect aspects of ideology, political affiliation and power relations? Are there any differences between the English and Arabic versions? By answering these questions, the thesis will make an original contribution to the discipline of Translation Studies. This study has also benefited from research which has been conducted in neighbouring disciplines, mainly in methods of text linguistics and genre analysis. This research will provide us with a deeper understanding of the production processes and agents engaged in the sociopolitical, historical and institutional contexts which result in the existence of English and Arabic versions of the business annual reports.

This chapter presents some of the relevant research on the genre of annual reports and business texts in general, from the perspective of translation studies. Most researchers have examined annual reports from the standpoint of text linguistics and genre analysis, terminology and communication, but have overlooked the process and the people procedures involved in the production processes of the reports (see sections 2.2, 2.3, 2.4 & 2.5). This chapter will present the theoretical framework by applying sociological

approaches, mainly building on the work of Bourdieu in order to gain insight into institutional practises and the roles of agents engaged in the translational process and shaped by power relations. It is argued, in this study, that the translation of annual reports takes place in particular institutions in which different agents play a certain role in order to secure and carry out their corporate obligations, as shown in (see section 2.3). The other approaches (e.g. genre studies, text linguistics) applied in examining annual reports, assume that the genre of annual reports reflects the communicative tools and rhetorical functions, i.e. the purpose annual reports were intended to serve, such as the representation of the company's financial situation and whether such reports shape the shareholder's perception of the company's overall performance. Following the review of the relevant studies and other approaches used in the analysis of the genre of annual reports and their translations, section 2.9 will discuss and explain the lexical variations of business terminologies which are revealed in both English and Arabic versions of annual reports.

2.2 Sociological Aspects of Producing and Translating Annual Reports: Field, Capital and Habitus

This study adopts the concept of translation as social practise and as “symbolic transferred interaction” (Wolf 2007: 31). This section will discuss the cultural sociology developed by Pierre Bourdieu as methodologically relevant, particularly in producing and translating annual reports. Bourdieu's functional, inter-related and conceptual tools of field, capital and habitus will be considered as significant aspects for studying translation in general, and reflected upon for the translation of annual reports. Specifically, the concepts of field, capital and professional habitus will be used to analyse the role of social agents and national business institutions in the translational processes (see section 6.4). Analysing the dynamic interplay of the field (Bourdieu 1984) and their overlap with other fields provide an insight into the agents' status, capital and interests in relation to the production, dissemination and consumption of annual reports.

The cultural sociology of Bourdieu deals with the empirical and conceptual issues dominated by Marxism, which had a strong influence on the fields of sociology and philosophy in Europe, particularly in France. However, his main objective was to provide a critical interpretation of social practises and the impact of these practises on the daily reproduction of power relations. In his book *The Logic of Practice*, Bourdieu (1990) explains the intention of adopting his sociological approach.

For Bourdieu, the theoretical analysis of the Algerian society was considered a vital springboard for investigating a number of issues ranging from class and culture, to education. He reaffirms that a researcher who embarks on analysing a particular social phenomenon should not only focus on collecting and processing data, but the researcher should also be aware of the correlation between the object of study and other research methods and approaches applied.

Bourdieu argues that the objectivist approach has to be embedded into the practises and experiences of peoples and groups by applying “a science of the dialectical relations between the objective structures to which the objectivist mode of knowledge gives access and the structured dispositions within which those structures are actualised and which tend to produce them” (Bourdieu 1977: 3). Hence, Bourdieu attempts to establish a middle way between the two views he rejects: Sartre’s subjectivism and Levi-Strauss’s objectivism. Indeed, most of the fields which Bourdieu has studied ranging from sociology, anthropology, ethnography to linguistics, have been divided between objectivist and subjectivist accounts of human practise, and Bourdieu maintains that

“Of all the oppositions that artificially divide social science, the most fundamental, and the most ruinous, is the one that is set up between subjectivism and objectivism. The very fact that this division constantly reappears in virtually the form would suffice to indicate that the modes of knowledge which it distinguishes are equally indispensable to a science of the social world [...]” (Bourdieu 1990: 25).

Here, Bourdieu developed a “theory of practice” and its underlying epistemology not only to overcome the dichotomy between objectivism and subjectivism, but also to understand such a dichotomy as particular modes of relating to the world (Bourdieu 1977). This theory of practise explores a social phenomenon as the product of broader political, economic, and social structures and the action of individuals operating in a particular context. According to Bourdieu, it is important to grasp the social practises articulated in terms of the wider sociopolitical context in which they occur (Krogh and Johnson 2006). Bourdieu conceptualised social practises as operating within particular social field, which he defined as competitive systems of social relations among groups of actors that function based on their own specific logic or rules (Bourdieu 1990). Bourdieu’s theory of practise was presented in term of a series of philosophical breaks from the empirically practical knowledge of his days. Grenfell (2004) argues that these breaks produced an epistemology

or theoretical knowledge about the social world, which is based on two main principles, that is, subjectivist (phenomenological/interpretive) and objectivist.

The notions of field, capital and habitus were formulated by Bourdieu as dialectical conceptions that mediate between objective social structures (institutions, discourses, ideologies, etc.) and subjective daily practises (what people do, and why they do it). These notions will be discussed in the following sections.

2.2.1 Field

Bourdieu formulated the notion of field in order to move away from the structuralist paradigm, as well as the subjectivity or “the philosophy of consciousness” without doing away with the agent as the practical operator of constructions of reality (Bourdieu 1992: 253). Indeed, his theoretical approach is based on the conception that any social make-up is structured by different fields, such as business, education, politics, literature, health, military activities, etc. Each field is construed as a “social space” (Bourdieu 1990: 123) which applies its own code of practises, engaged by specific agents and institutions and dominated by “hierarchical relations of power” (Bourdieu 1991: 23); hence, social agents in the field mainly struggle and compete to maintain or change power relations (Johnson 1993). Bourdieu applies various terms to point to the social contexts or fields of actions such as ‘field’, ‘market’ and ‘game’. For Bourdieu a field is

“[...] a set of objective power relations that impose themselves on all who enter the field and that are irreducible to the intentions of the individual agents or even to the direct interactions among the agents” (Bourdieu 1985: 724).

Here Bourdieu tries to identify the primary features or forces that constitute a particular field, i.e. the power relations, interactions, agents, institutions, positions, and properties (i.e. power or capital). However, each field is structured based on two main concepts of hierarchisation which form the stakes of struggle in the field, i.e. “autonomous” and “heteronomous” (Bourdieu 1993: 38). Bourdieu applies the two concepts in order to interpret the genesis of a field of cultural production. Autonomy and heteronomy are significant components in analysing the production process of a cultural product in a specific field. Autonomy exemplifies the field of cultural production which operates based on the laws originated from the field itself and tends to be defined by its own logic as a field (Bourdieu 1993). Heteronomy, on the contrary, represents the field of cultural

production that is constrained by pre-existing laws of particular fields; in other words, the field expresses the values of other fields. In the case that the development of a cultural product is not an autonomous process, it has to be determined by the limitations of the heteronomous underpinning of different fields (Liang 2008).

The degree of autonomy depends considerably on the periods of time and national tradition of a field, as well as the specific capital accumulated by the agents over time (Bourdieu 1993: 40). For example, the genre of annual report is, to a certain degree, ‘autonomous’ as it has established its own fundamental laws, norms, and terminologies, but the genre is concurrently influenced by cultural and religious values over time (see section 5.1). In addition, institutions, which are in positions of authority (government, IAS, MSM) and agents (chairperson, chief executive officer (CEO), manager), compete with each other to acquire the necessary stakes to fulfil their short and long terms goals. The fields of translation and business are part of a larger system, i.e. cultural production, which overlap with and nest within one another. For example, the production and translation of an annual report is a sub-field which has a particular position in society and is embedded in the broader field of business and part of business communication as well. According to Bourdieu, a sub-field is “formed through the specialization of those agents who develop specific interests for the struggle of new stakes in the field” (Wolf 2007: 117).

There is ongoing competition among agents over determining their stakes; Bourdieu maintains that “[...] the work of producing and imposing meaning is carried on in and through the struggle within the field of cultural production (particularly the political sub-field)” (Bourdieu 1985: 723). Hence, Bourdieu systemically uses the concepts of “market” and “game” as a structured space of social positions. These positions, which are available in the field, “stand in relations of domination, subordination, homology, to one another by virtue of the access they afford or deny for goods or resources, conceived as capital” (Williams 2003: 31).

According to Bourdieu, the field is a space of struggle “and may thus be compared to a game: the dispositions, that is to say the ensemble of incorporated properties ... economic, cultural, social constitute the trumps which will dictate both the manner of playing and success in the game [...]” (Bourdieu 1992: 10). This means that a field is closely related to a structured system of force or power relations which exist between social spaces or societies consisting of various fields, such as politic, business, religion, education, etc. The

field, Bourdieu and Wacquant (1992) explain, has its own internal logics and dynamics, itself characterised by the “tension” which exists between different positions and fields. For example, translation has been a primary means of transfer and dissemination of equity market knowledge in Oman. The social agents such as translators, chairpersons, directors, employees, etc. play a significant role in setting up new domestic laws, applying international standards and principles, and introducing new terminologies to Arab audiences. Moreover, the stakes (business and ideological) of the agents and institutions involved (e.g. chairperson, board of directors, companies, translators, MSM, IAS) have enabled the establishment of a new business genre in Oman, which is considered as a tool not only to attract investment for business development, but also to liberalise and reform the national economy at large. For example, the variations, which are identified at the lexical level, as well as the process of standardisation in specific institutions, emphasise the central role translation plays in establishing business terminologies in Arabic. The translational process takes the form of collaboration and communication, for instance between translators and auditors (see section 6.2.2). This process has evolved mainly within overlapping field (i.e. business) or other domestic and international sub-field (i.e. MSM, IAS).

2.2.2 Capital

It has been argued here that a field is a space of play in which agents of different forms of capital compete for power (Bourdieu and Wacquant 1992). For Bourdieu, the field is an arena of constant struggle in a given society, as well as a structured space of positions which are defined by the distribution of different types of resources, or what Bourdieu terms ‘capital’ (Thompson 1991). Although the terms applied by Bourdieu to introduce various fields and their properties, such as ‘market’, ‘capital’ ‘profit’ and ‘stake’ were borrowed from economic discourse, they were “adopted for the analysis of fields which are not economic in the narrow sense” (Thompson 1991: 14). As Bourdieu rightly argues, capital, however, in its objectified or embodied forms,

“takes form to accumulate and which, as a potential capacity to produce profits and to reproduce itself in identical or expanded form, contains a tendency to persist its being, is a force inscribed in the objectivity of things [...]” (Bourdieu 1986: 46) .

The different forms of capital are intertwined with one another, and Bourdieu asserts that in order to account for the structuring and functioning of the social world, we should introduce capital in all its forms and not merely “in the one form recognized by the economic theory” (Bourdieu 1986: 46). He maintains that the most significant properties of fields is the “way in which they allow one form of capital to be converted into another – in the way, for example, that certain educational qualifications can be cashed in for lucrative jobs” (Thompson 1991: 14).

Based on the social practises and functioning of the fields in which cultural goods are produced and circulated, Bourdieu presents three main kinds of convertible capital:

“[...] *economic capital*, which is immediately and directly convertible into money and may be institutionalized in the form of property rights; as *cultural capital*, which is convertible, on certain conditions, into economic capital and may be institutionalized in the form of educational qualifications; and as *social capital*, made up of social obligations (‘connections’), which is convertible, in certain conditions, into economic capital and may be institutionalized in the form of a title of nobility” (Bourdieu 1986: 47, italics in original) .

For the purpose of this study, we will concentrate, in the proceeding sections, on four main types of capital: economic, cultural, social and symbolic.

2.2.2.1 Economic Capital

Economic capital points to wealth, income, material possessions and financial assets. With respect to economic capital, institutions and agents interact and compete with one another “in the overall social space, in the first dimension, according to the overall volume of capital they possess and, in the second dimension, according to the structure of their capital, that is, the relative weight of the different species of capital, economic and cultural, in the total volume of their assets” (Bourdieu 1989: 17). Bourdieu holds that economic capital lies “at the root of all other types of capital and these transformed, disguised forms of economic capital, (are) never entirely reducible ...” (Bourdieu 1986: 54) to other forms of capital. Therefore, Bourdieu (1991) admits that the dominant groups in the social world have to possess and use economic capital in order to impose their domination and ideologies, emphasising that all forms of capital are unequally distributed among social groups.

Bourdieu hence emphasises the significance of different forms of capital in our contemporary societies, arguing that “it is in fact impossible to account for the structure and functioning of the social world unless one reintroduces capital in all its forms and not solely in the one form recognized by economic theory” (Bourdieu 1986: 46). According to Bourdieu, capital is something that can be possessed, accumulated or lost (Geëienë 2002). Consequently, agents and institutions participate in obtaining “a sufficient quantity of specific capital (especially economic or cultural) to occupy dominant positions within their respective fields” (Bourdieu 1998: 34). The social capital is very much associated with the economic capital; as Bourdieu argues,

“[...] economic capital provides the guarantees [assurances] which can be the basis of self-assurance, audacity and indifference to profit-dispositions which, together with the flair associated with possession of a large social capital and the corresponding familiarity with the field, i.e. the art of sensing the new hierarchies and the new structures of the chances of profit, point towards the outposts, the most exposed positions of the avant-garde, and towards the riskiest investments [...]” (Bourdieu 1993: 86).

To prepare an annual report which combines factual information and visual elements clearly and attractively, the company needs to allocate sufficient resources (economic capital) and use the agents’ knowledge and skills (cultural capital) to design the major components of the report, i.e. sections, cover, typography, etc. (see for example section 4.1); this helps to improve the company’s image and attract wider audiences. In addition, the economic capital (high salaries and bonuses) is expressed through the power relations which exist between various translation agents who share the ability to dispose the social capital or the network of contacts social agents enjoy in their professional areas; cultural field or accumulated skills; symbolic capital or religious and official titles which internalise the hierarchical aspects and necessary to regulate the product and the process of the translation of the annual report. For example, social agents (e.g. chairperson, managers, board of directors) who possess more economic capital tend to control the production of annual reports in order to fulfil the intended communicative purposes at large.

2.2.2.2 Cultural Capital

Bourdieu (1986) argues that cultural capital assumes three main forms: the “embodied” form, the “objectified” form and the “institutionalized” form. In its embodied or

incorporated state, cultural capital takes the form of continuing dispositions of the mind and body. In this manner, the dispositions of cultural capital are accumulated over many years during an educational process in the family or at school. In other words, it “implies the labor of inculcation and assimilation, cost time, time which must be invested personally by the investor” (Bourdieu 1986: 48). As such, the dispositions are a personal form of capital that cannot be transmitted directly to other agents, and Bourdieu points out that embodied cultural capital, which is inextricably linked to peoples’ body, specifically the mind, “cannot be transmitted instantaneously (unlike money, property rights, or even titles of nobility) by gift or bequest, purchase or exchange” (Bourdieu 1986: 48). This means that the embodied cultural capital, as the name reflects, remains within the body even after the process of social exchange in which an agent engaged is completed (Hanna 2006).

The objectified state of cultural capital points to material objects and media production, such as paintings, books, dictionaries, monuments, instruments and machineries, and so forth (Bourdieu 1986). Contrary to the embodied and institutionalised cultural capital, objectified cultural capital can be immediately transmitted. The objectified materials “can be appropriated both materially - which presupposes economic capital - and symbolically - which supposes cultural capital” (Bourdieu 1986: 50).

The institutionalised state takes the form of academic degrees or technical qualifications, such as bachelor degrees and diplomas which can be attained after years of study and are granted by educational institutions. According to Bourdieu, an academic qualification is “a certificate of cultural competence which confers on its holder a conventional, constant, legally guaranteed value with regard to culture” (Bourdieu 1986: 50). This means that an academic degree has two functional values. First, the holder of the degree is not required to prove the existence of sufficient cultural capital in the embodied form as this is guaranteed by the educational institution (Maanen 2009). Second, the academic degree has an economic value as it facilitates and offers access to specific areas of the labour market, such as high-level management positions and high wages and benefits. As Bourdieu points out “[...] it makes it possible to establish conversion rates between cultural capital and economic capital by guaranteeing the monetary value of a given academic capital” (Bourdieu 1986: 51). However, the investment made on an academic qualification can be less profitable over the course of time, as Bourdieu (1986) admits that the conversion of economic capital into cultural capital can also lead to corrosion and inflation of the

institutionalised state of cultural capital. As a result, the holder of the academic degree may no longer enjoy the prestigious jobs offered by the market. For example, the objectified cultural capital concentrated on the significance of the different tools (e.g. dictionaries, software, memory systems, references) utilised is determined by how a translator benefits from such tools which may become invaluable items to assist in strengthening the translator's symbolic (recognition, consecration) and economic gains (financial allowances) in the sub-field of translating the annual reports.

2.2.2.3 Social Capital

Bourdieu (1986) defines social capital as the accumulation of existing and potential resources which are connected to the possession of deep-rooted networks of established relationships of collective acquaintance and recognition. The social capital, however, takes the form of "membership in a group" which provides each member with the necessary support "of the collectivity-owned capital, a 'credential' which entitles them to credit, in the various senses of the word" (Bourdieu 1986: 51). The network of relationships constitutes "subjective obligations", such as feelings of appreciation, respect and friendship and institutionally guaranteed rights, which are considered significant characteristic features of a social formation (Bourdieu 1986: 52).

In addition, the network of relationship is implemented, reinforced and maintained through what Bourdieu terms as "alchemy of consecration", that is, symbolic resources produced by agents (brother, sister, cousin, knight, heir, etc.) in the social space and reproduced through the exchange, for example, of gifts, words and material benefits in order to encourage and reaffirm the notions of sociability, recognition and kinship. This means that social and symbolic capital are intertwined as agents and institutions directly and indirectly oriented towards the reproduction of social and symbolic capital.

The social capital takes the form of competition and power relations for the monopoly of legitimate delegation and representation of certain groups in order to preserve and grasp a different kind of capital, which is the basis of social connections. For example, the head of the family, who is considered the eldest and the most senior person, is recognised as the only person authorised to speak on behalf of the family group in official occasions and defends the interests of the entire group.

In the network of subjective relations and obligation, for example, agents and institutions aim, consciously and unconsciously, at establishing or reproducing social connections by using and exchanging, for instance, common titles and names of family, tribe, class or party which can be directly invested in the short and long term.

In an annual report, social capital is linked to the hierarchical relationships which exist between the translation and social agents in the business institutions. Such capital broadly influences translators' and other agents' choices and decisions regarding translation strategies. In other words, social capital influences the various agents and business institutions as a whole, specifically regarding the production process of translation and translators' choices and decisions.

2.2.2.4 Symbolic Capital

Symbolic capital is primarily called “consecration distinction” or prestige, reputation and renown, and as “a relationship ... of misrecognition and recognition, presupposes the intervention of the habitus, as a socially constituted cognitive capacity” (Bourdieu 1986: 56). However, the “struggles for recognition are a fundamental dimension of social life” (Bourdieu 1990: 22). Therefore, the desire to gain reputation and prestige and renown is a process of accumulating symbolic power. The symbolic capital is closely linked to economic or cultural capital, as Bourdieu argues

“symbolic capital is nothing more than economic or cultural capital which is acknowledged and recognized; when it is acknowledged in accordance with the categories of perception that it imposes, the symbolic power relations tend to reproduce and to reinforce the power relations which constitute the structure of the social space” (Bourdieu 1990: 135).

The objective power relations (dominant or dominated positions) tend to reproduce themselves in symbolic power relations, that is, “a power mediated by the words that are used to designate or to describe individuals, groups or institutions” (Bourdieu 1990: 137). In other words, symbolic capital is the power granted to agents and institutions which have obtained sufficient profits of recognition to be in a position to impose their authorisation. According to Bourdieu (1991), symbolic capital, which is accumulated through history, is capable of mobilising supporters and sympathisers and organising propaganda campaigns, which are necessary to promote, maintain and reinforce certain objectives. However, the

mobilisation process depends on two main factors: the objective structures of the society, culture or community, as well as dispositions of agents.

For Bourdieu, social fields are sites of struggle over the definition of the legitimate principles of the division of the field (Bourdieu 1991). The legitimate principles of division establish the boundaries of the field and thus determine the definition of actual membership of the field (Bourdieu 1991). The legitimacy of the imposed boundaries of the field is conditioned by the symbolic capital which the agents accumulated over time and in connection with their positions within the social field (Hanna 2005). The “official naming” refers to

“a symbolic act of imposition which has on its side all the strength of the collective, of consensus, ... granted to agents, the title they are given, is one of the positive or negative retributions (for the same reason as one’s salary), is so far as it is *distinctive mark* (emblem or stigma) which takes its value from its position in a hierarchically organized system of titles ...” (Bourdieu 1991: 239).

The naming does not operate in vacuum, but as a result of struggle in order to impose legitimate vision, i.e. “... the labour of production and imposition of meaning is performed in and through struggles in the field of cultural production ...” (Bourdieu (1991: 236). For example, individual members in dominant fields, such as government, law and business have their own vision of the identity of particular group which they attempt to impose through the act of naming (i.e. official titles designated to particular social group as a kind of recognition for the group named) and turn into a legitimate division that discerns the members of that group from members of other groups (Hanna 2006). For example, the Arabic versions of annual reports use official titles, such as *maulānā*, *šaiḵ*, *sa’āda*, *mukarram* which define the social and cultural relationship among various agents in the sub-field of translating the annual reports. Hence, what characterises the writer, the annual report translator, or the chairperson is ascertained by the collective vision of members of the field - a vision they attempt to impose and turn into a legitimate division that discerns the members of that field from others in adjoining or far away fields (Hanna 2005).

2.2.3 Habitus

In the previous sections, the concepts of field and capital as well as their interdependency, as defined by Bourdieu, were discussed and explained. The concept of habitus goes back as

far as the philosophy of Aristotle (Thompson 1991). Bourdieu introduces the habitus as a way to overcome, for example, the dichotomies, such as objectivism vs. subjectivism, freedom vs. determinism, collectivity vs. individuality, and conformity vs. singularity. He systematically attempts to clarify the interplay between social structure (social organisation of the production and reproduction of society) and human agency (social actor) through reconceptualising society as a product of the continuing discursive activities of agents and institutions which make up the social world.

Bourdieu argues that the dichotomies can be solved by going back to “practice, the site of the dialectic of the *opus operatum* and the *modus operandi*; of the objectified products and the incorporated products of historical practice, of structures and *habitus*” (Bourdieu 1990: 52, italics in original). Here Bourdieu tries to interpret the dialectical relationship between common features of the material world and the inner dispositions of the individual or agents who occupy objective positions within a field and compete for capital, between class conditions and ‘class sense’, between subjective conditions and experience and structuring dispositions which generate practises and perceptions (Bourdieu 1990). He defines habitus as

“systems of durable, transposable dispositions structured structures predisposed to function as structuring structures, that is, as principles which generate and organize practices and representations that can objectively adapted to their outcomes without presupposing a conscious aiming at ends or an express mastery of the operations necessary in order to attain them” (Bourdieu 1990: 53).

The habitus is a particularly significant concept in Bourdieu’s theory as it functions to provide a link between the objective social structures (fields or social spaces) and groups and agents who occupy positions within them and their practises or actions; in other words, social structures are “internalized and converted into a disposition that generates meaningful practices and meaning-giving perceptions” (Bourdieu 1984: 170). According to Bourdieu’s definition, the habitus consists of a set of dispositions which is an internalised and embodied ‘tendency’, ‘propensity’ or ‘inclination’ and results from the ‘inculcation’ and is acquired gradually and progressively in early childhood experiences. This means that disposition is not a process of deliberate and formal acquisition of knowledge, skill, know-how and other cultural competences, but rather one specifically associated with and “inculcated by all early education and constantly demanded and reinforced by the group,

and inscribed in the postures and gestures of the body (in a way of using the body or the gaze, a way of talking, eating or walking) ...” (Bourdieu 1990: 103). For example, sociocultural values and traditions such as honour, generosity and loyalty to family and group are inculcated as part of the habitus which becomes ingrained inside the head and body in such a way that they are sustained through the life history of the person.

Thus, the habitus consists of systems of generative and transposable dispositions, in the sense that the habitus has the ability to generate various practises, representations and perceptions in the fields other than those in which they were virtually acquired. Given the fact that the habitus is developed systems of dispositions, it tends to “generate practices and perceptions, works and appreciations, which concur with conditions of existence of which the habitus is itself the product” (Thompson 1991: 12). This does not mean that agents and groups are to be considered as mere ‘cultural dupes’ of the social structures which condition their actions and inclinations. Agents, however, have a number of dispositions at their disposal and they generally behave and respond in reflective and intentional ways; but the rational actions and inclinations of individual agents are durable and take place within the structure of the social space of possibilities inscribed in the field, exemplifying a particular ‘style of life’.

Habitus gives social agents ‘a feel for the game’, or the set of physical dispositions and mental structures through which the agents interpret, act and respond to the social space, depending however, on his or her past experience. Bourdieu argues that the

“[...] ‘feel for the game’ is what gives the game a subjective sense- a meaning and a *raison d'être*, but also a direction, an orientation, an impending outcome, for those who take part and therefore acknowledge what is a stake (this is *illusio* in the sense of investment in the game and the outcome, interest in the game, commitment to the presuppositions- *doxa*- of the game)” (Bourdieu 1990: 66, italics in original).

For Bourdieu, ‘competition’ and ‘interests’ are the basis of human activity and pivotal to the ‘game’ of human life. The idea of motivation or interests becomes crucial, specifically where agents enter the playing field from unequal positions of power relations in the form of different types and levels of capital (Inghilleri 2005). Bourdieu refers to interest also as ‘investment’ or ‘libido’ (Bourdieu 1998). Interest, according to Bourdieu, is to participate and acknowledge that the game is worth playing and the stakes generated in and through the fact of playing are worth pursuing. In other words, it is to recognise the game and its

stakes (Bourdieu 1998). Bourdieu reflects on the dynamics and relationships in a field and emphasises that the feel for the game requires of human agents to master in a practical way the future of the game, having a sense of the history of the game as well; “while the bad player is off tempo, always too early or too late, the player is the one who anticipates, who is ahead of the game” (Bourdieu 1998: 80-81).

Bourdieu here is pointing to the recognition of the game that is played out by agents in the fields, that is, knowledge of the different rules, discourses, values, contexts and imperatives which instruct and define agents’ practises, and which are consistently and durably informed by those agents and their practises. This knowledge lends the social agents with field-specific literacy to make sense of the social world around them and make informed decisions as to how a field should be produced and negotiated (Webb et al. 2002). In other words, agents should engage in practises and adopt particular genres and discourses, ideas, economies and forms of capital which are suitable in certain circumstances. Hence, our perception of the knowledge of the game and the field in which the game takes place, is derived from Bourdieu’s assertion that cultural literacy is “a familiarity with, and an ability to read and make use of the various meaning systems (and the practices that inhibit them) that characterise the cultural fields of a society and societies” (Schirato 2005: 26). Business literacy, for instance, would refer to the meaning systems specific to, or associated with, the field of the business.

Bourdieu draws on the concept of ‘illusio’ in order to explain the emergence of the field and its function in society or societies in which individuals and groups take interest in the value of the stakes it provides. Illusio is a Latin word derived from the root ‘ludus’ (game) and means “the fact of being in the game, of being invested in the game, of taking the game seriously” (Bourdieu 1998: 76). According to Bourdieu, illusio is the “enchanted relation to a game that is the product of a relation of ontological complicity between mental structures and the objective structures of social space” (Bourdieu 1998: 77). This disinterestedness, Bourdieu argues, challenges the rules of illusio and the described agent who has no interest in playing the game as “someone who, do not having the principles of vision and division necessary to make distinctions, finds everything the same, is neither moved nor affected” (Bourdieu 1998: 77). For Bourdieu agents engage in disinterested activities not because they necessarily expect any financial or political gains, but rather by participating in a specific field where the value of the stakes is granted to disinterestedness performances,

agents internalise the fundamental internal values, perceptions and expectations of engaging in such activities, and do not ask for their reward (Dinovitzer and Garth 2009).

This sociological approach is applicable not only in what is produced, i.e. original English versions of annual reports and their translations into Arabic, but also how it is produced, that is, institutional conditions of text production and the history and contexts which encompass its production. In other words, the sociological approach is beneficial in the interpretation of data as well as the process of production. This allows annual reports and their translations to be socially situated within broader contexts. Hence, “insight can be gained into institutional practises, into the respective roles of actual agents involved in the complex translation production processes, as well as into the power relations” (Schäffner and Bassnett 2010). In addition, this thesis shares with the sociological approaches its objectives of revealing aspects of power relations and significances of ideology, which are regarded as “the driving forces of a social view of the translation process, and as such a key issue to be analysed in what has been labeled the “sociology of translation” (Wolf 2007: 2).

2.3 Institutional Translation

There are a number of translations that have been published in various international, supranational, government institutions and private organisations in bilingual or multilingual countries in today’s culturally diverse world. In order to grasp the different sociocultural and ideological meanings reflected in a particular translation, it is important to understand the institutions in which such translations are produced. The phenomenon of institutional translation “goes back to the earliest writing systems which were exclusively used by the professional scribes working in the places of temples, in the service of secular or religious powers” (Koskinen 2008: 3).

The rapid expansion of globalisation, communication and stronger cooperation and harmony among cultures and nations has drawn further attention to the need to examine the institutional context at the domestic and international levels. This current research is also a contribution to this field. This is an area within translation studies which has only recently received more attention; the studies of Koskinen (2000, 2008) and Mossop (1990, 1998) examining the translation agents, processes and policy practises with reference to supranational and national institutions are relevant in this respect, as well as the study conducted by Schäffner and Bassnett (2010) exploring the aspects and role of agency and institutions in transmitting information through translation work, as will be shown below.

Drawing on Koskinen's (2008) notion of 'institutional translation', it can be argued here that the annual report is a text type or genre which belongs to a specific institution, i.e. the institution is the author of the source text and the target text. Such 'institutional translation' refers to the organisational, structural, relational, ideological or historical aspects of a translating institution and their impact on various agents, including translators and the process and product of translation (Kang 2009). Thus, annual reports are prepared in English and translated into Arabic by a variety of business institutions in Oman for different readerships and functions. The institutions responsible for the production of such reports are from different sectors varying in size and organisational patterns, such as gas, services, investment, construction materials and finance (see section 3.1).

Institution can be studied at different levels, ranging from 'concrete institutions' to 'abstract ones' (e.g. Mossop 1988). Concrete institutions refer to specific organisations operating in a social field or space, whereas abstract institutions are concerned with roles and tasks executed by social agents (e.g. translators, chairpersons, managers) in particular organisations. Generally, these institutions are embedded in the social system and consist of social agents, whose role is to fulfil certain objectives. 'Institutional translation' generally points to a type of translation which takes place in an institutional context (Koskinen 2011). This broader concept of institutional translation provides "interesting lines of research on questions such as how translators are socialized into their profession, and how professional conduct is negotiated and monitored" (Koskinen 2008: 20).

There are a number of studies (e.g. Koskinen 2008; Mossop 1988, 1990) which take a narrower approach in analysing the concept of institution from the standpoint of Translation Studies. These approaches assume that translators act individually or as social agents of a certain institution, and make conscious decisions to adapt their translations "in the sense of making the translation serve the purpose of the translating institution" (Mossop 1990: 345). The question of how this specific "institutional context moulds the translation process and how translators negotiate their role and professional identity [...] and whether these processes and identifications are reflected in the translation themselves" (Koskinen 2008: 2) needs to be examined in this study.

For example, Koskinen sets out to describe and explain in her book *Translating Institutions: An Ethnographic Study of EU Translation* (2008) the translation policy practises in

institutions with special reference to European Commission. Specifically, Koskinen discusses and explains how translation, both as product and as process, is ideologically shaped and directed by the general institutional setting. From the empirical perspective, she focuses on the rules and regulations governing institutional translation policies and practises, the norms and values constraining and guiding translators' actions, as well as the shared conceptions and understandings of the translators (Koskinen 2008: 35) as a way of gaining more insight into the nature of institutional translation and how it influences the translator's role in a specific organisation.

For Koskinen, external communication, in such an institution as the European Commission, is mainly based on translation, and translators who in practise exercise ideological and discursual power; as well, she points out that such communication is characterised by features like using lexical choices, pronouns and modal verbs (Koskinen 2008). She concludes that although translation is a core activity in a translational institution, translation and translators remain an invisible activity and perceived as a form of mechanical code-switching (Koskinen 2008). It will be shown later in this study how linguistic resources (e.g. personal pronouns, modality) are employed or discarded in the original English versions of annual reports and their translations into Arabic, and how this effects the relationship between the addressor and addressee and has further implications pertaining to the degree of certainty and possibility and emphasis on collectivism, power distance and the roles of interpersonal relations (see sub-sections 5.6.1 & 5.7.1).

Whereas Koskinen looked at supranational institutions in the EU context, Mossop (1990, 1998) examines political national institutions in Canada. He explores the objectives, types and roles of 'translating institutions' in a specific context, observing that such translating institutions are the key to understanding the general approach carried out in the translation process and reflected in the product. He stresses that the work of translation is not performed by an individual person per se, but rather a collective-oriented effort takes place in the institutional context and the translation strategies are regulated by the objectives of the institution within which the translator operates. Mossop describes the translation act as institutionalised; in a sense, the aim of translation is to meet the expectations and needs of the intended target language (TL) readers, as well as ultimately to achieve the aspirations of the translating institutions. He holds that a given institution does not work on behalf of the

whole culture but is oriented to fulfil the requirements of particular groups by producing translations which address specific audiences.

As a mechanism for intervening and mediating in the communication process, translation, thus, has an essential role not only to realise its intended purpose, but also to reinforce the understanding of the negotiation process between various social actors in the network of institutional contexts. In his analysis, Mossop differentiates between 'concrete' and 'abstract' institutions. The 'concrete' institutions reflect "particular organisations", while the 'abstract' ones refer to "social structures, consisting of a set of roles which are played either by individuals or by concrete institutions" (Mossop 1998: 69). For example, the finance system is an abstract institution or structure in which given concrete institution(s), such as companies and auditing firms may play a role. The MSM, for instance, is a concrete institution that plays a role in the abstract institution of the state (i.e. the economic entity).

Since translators interact and collaborate with other social agents in the overall mediation process, the present thesis employs the term 'translation agents'. These social agents are involved in the entire production process of an individual translation. They not only include translators, but also people or institutions, such as companies, auditing firms, editors and the producers of the English text. In the practise of translation, all these agents "take up positions and build alliances so as to be able to achieve their own aims and ambitions" (Hermans 1997: 10).

What is the role of agents from the perspective of Translation Studies? Milton and Bandia (2009) in their introductory section examine the way in which certain agents introduce "new literary and philosophical concepts through translation ... and may often play an important role, both politically and culturally, in the given society" (Milton and Bandia 2009: 2). The section explores certain aspects (e.g. patronage, power, politics) which underlie the concept of the agents of translation, concluding that agents, such as organisers, politicians, companies, individuals etc. "devote great amounts of energy and even their own lives to the cause of a foreign literature, author or literary school, translating, writing articles, teaching and dissemination of knowledge and culture" (Milton and Bandia 2009: 1).

With regard to annual reports, the translation agents are concerned more with realistic and practical elements; that is, how to communicate the Arabic version of the reports to make it highly effective to a wider audience, and hence reinforce the possibility of selling more shares to potential shareholders to maximise the profitability of the company. The above studies focused on different agents and their constraints, as well as the role of translating institutions in regulating the translation product. However, the role of actual agents involved in the translation process was not addressed in depth in all such studies.

There are some recent studies which examine institutional contexts, as well as the production and translation process for specific genre touching upon issues, such as the role played by translation and social agents in professional context. Schäffner and Bassnett (2010), for instance, devote an introductory section to the role played by translation in mass media and journalism. They argue that the process of translating a text is determined by the policies and ideologies of a given institution, emphasising that mass media facilitate “communication across languages and cultures, but in doing so, they can privilege specific information at the expense of other information, and they can also hinder or prohibit information from being circulated” (Schäffner and Bassnett 2010: 8). They maintain that translation plays an essential political role in the areas of domestic and international policy making and diplomacy. Schäffner and Bassnett further explore the question on these grounds: why, indeed, translation should be seen as a sociocultural and ideological activity shaped by relations of power. For them, the sociological aspects of translation are still under-researched, so translation studies can further benefit from an analysis of the institutional practises and the different roles of the existing agents associated with the translation process. To justify their argument, they analyse transcripts of press conferences, arguing that translation is largely invisible in the field of politics, and is considered as an essential part of political activity.

The translation of annual reports, as this study will explain, plays an important role in the transmission of information about business and investment opportunities to Arabic users nationally. Thus, the translation is also informing and influencing the decision-making of the shareholders, as well as enhancing their communication and expectations. That is, without the translation of annual reports, the Arabic shareholders would not be able to make decisions whether to buy shares or not.

Gagnon (2010) analyses the translation policy and translation processes of the Canadian government in their social and institutional environments. Following a descriptive and partly sociological approach, she aims to contribute to a better understanding of the production and translation process of political speeches by investigating professional translators, working conditions of translators and political weight of specific speech communities in officially bilingual Canada. One of the key findings of her study is that although the “[...] translation process is quite standardised within the federal government, this standardisation does not apply as strictly to the Prime Minister’s Office. The latter is given much leeway to choose its own translation process and hence to mediate its image to the public as it sees fit” (Gagnon 2010: 173). Gagnon concludes that as French and English versions are drafted almost simultaneously, the labels ‘source text’ and ‘target text’ lost some of their meanings. Translation Studies, she argues, need to conduct more research with respect to the production process.

Although the study results of Schäffner and Gagnon are not of relevance here, their research can provide invaluable insight into examining translation of annual reports and also in the context of business institutions (see section 6.1). Our study will clearly show that the translation and text production of annual reports in Oman takes place in private institutions, that is, business enterprises, which contribute significantly in disseminating business views and promoting investment prospects within and across borders, specifically since the dawn of the renaissance (see section 1.1). In these enterprises, translations are produced by different social agents who are inextricably entangled in institutional policies and ideologies.

2.4 Ideological Aspects in Annual Reports

Ideology is a phenomenon that individuals from all walks of life experience every day (Dirven et al. 2001). ‘Ideology’ is a problematic notion and has gone through many interpretations since Karl Marx and Friedrich Engels brought such term into common usage (Miller and Tilley 1984). Eagleton (1991), for example, argues about the complexity and elusiveness of the term ideology, emphasising that this term has been defined in different ways that are not congruent.

Apart from its fuzzy meaning, ideology can be examined, theoretically, from three main perspectives. The first perspective views ideology as rooted in human nature (e.g. physical structure of the individual, human mind, instincts, passions and desires) and as a social

phenomenon that changes with the character of the society in which it is produced and reproduced through human practises (Olga 1996).

The other perspective of ideology is determined by subjectivism, objectivism or dialectical factors, that is, the role of consciousness in constructing a particular view of external reality (Olga 1996). In other words, in the subjectivist conception, the subject (e.g. individual, classes, political parties) plays an essential role in the production and reproduction of ideology; the objectivist conception sees the external reality (social structure) as the source of ideological consciousness. The dialectical factor, on the other hand, views ideology as the product of the unity between consciousness and external reality.

The third perspective concerns the cognitive validity of ideology, as seen in vitally positive or negative terms (Olga 1996). For example, the negative conception goes back to Karl Marx and relates ideology to a distorted view of the social reality. The positive conception, on the other hand, is considered neutral and is a much broader conception that sees ideology as an important feature and shared system of thought linked to group interests in order to fulfil individual and collective objectives. From this viewpoint, van Dijk defined ideology as

“the basis of the social representations shared by members of a group. This means that ideologies allow people, as group members, to organise the multitude of social beliefs about what is the case, good or bad, right or wrong, for them, and to act accordingly” (van Dijk 1998: 8, emphasis in original).

Following van Dijk, ideology is to be understood as a system or set of beliefs and ideas “which become shared so widely that they seem to have become part of the generally accepted attitudes of an entire community, as obvious beliefs or opinion, or common sense” (van Dijk 2006: 117). Based on van Dijk’s definition, we can say that the translator will be operating in a particular social setting and will be interacting with various agents and institutions that largely have greater power (Munday 2008). In addition, ideologies are shaped through social processes and conditions of meaning formation in which members of a certain culture develop and maintain shared understanding of social group relations (Winter 2008). Hence, it is essential to realise, however, that translation

“takes place in various situations and environments where the actor (translator) may change locations, and linguistic, cultural, ideological, temporal and or spatial affinities

and perspectives in accordance with a sense of affinity that is informed by tradition and ideology” (Darwish 2010: 158).

These variables (e.g. ideology, culture, situations, locations) influence a translator’s behaviour, responses and attitudes toward both source text (ST) and target text (TT), and eventually affect the translation strategies adopted at the micro and macro-structural levels. Fawcett (1998) examines how the concept of ideology became relevant in the field of Translation Studies. According to him, ideology became an important area of study especially “with the spread of deconstruction and cultural studies in the academy” (Fawcett 1998: 106). According to Fawcett, individuals and institutions through history, “have applied their particular beliefs to the production of certain effects in translation” (Fawcett 1998: 116). In order to establish the relationship between translation and ideology, he investigates how translations and translators over many years used different translation methods and adopted appropriate translation strategies in order to fulfil certain sociocultural and ideological objectives.

How ideological and stylistic features are treated in Translation Studies and how such features are closely tied to manipulation and power relations have been discussed by Munday (2008). He analyses the English translations of Latin American texts over the past centuries. In order to uncover the implicit ideology and power relations encoded in the texts, Munday uses the tools and meta-language of linguistic approaches. He argues that the use of a lexico-grammatical tool may highlight ideology and the representation of reality at the micro and macro-structural levels. For example, he examines the paratextual comment in the philosophical essay *Ariel* by José Enrique Rodó. Munday found that the translator of such commentary applied first person plural pronouns in the TT, such as “*we mean, our theory, our great material achievements*” which reflect “Rice’s ideological alignment with the United States” (Munday 2008: 156). In addition, the translator used “zero modality” in the TT, such as “*it utterly ignores the fact that*” in order to “present as an undeniable truth what can only be opinion” (Munday 2008: 156). Munday also analyses the essay entitled *Read Donald Duck* by Ariel Dorfman and Armand Matterlart. He argues that the translator used the explicitation strategy in the TT to familiarise the TT readers with particular terms that are essential to support a specific ideology. Munday points out that the explicitation strategy

“would suggest that the translator considers the TT audience to be less familiar with the theoretical and technical vocabulary of economics than the ST audience, which would originally have been principally supporters of Allende’s cultural programme” (Munday 2008: 158).

How translation strategies are closely connected with cultural beliefs, values and even ideologies which are shared collectively by social groups, and how translators broadly participate in molding communicative processes has been explored by Hatim and Mason (1997). In a chapter entitled *Ideology*, Hatim and Mason (1997) devote two sections to ‘the ideology of translating’ and to ‘the translation of ideology’. They argue that the insights gained from the previous studies (e.g. Hermans 1985; Bassnett and Lefevere 1990; Venuti 1995) on the notion of ideology had enhanced our understanding of “the way ideology shapes discourse and the way discourse practices help to maintain, reinforce or challenge ideologies” (Hatim and Mason 1997: 119). Hatim and Mason admit that it is difficult to claim that there is no relationship between the ideology of a text producer (e.g. translator, institution) and the linguistic structure of the resulting text. However, they assert that a translator should be aware of the power involved in the selection of STs to translate and the choice of translation strategies. For them, translation itself is an ideological activity and “the translator acts in a social context and is part of that context” (Hatim and Mason 1997: 121). Similar to Munday, they use text-linguistic methods to analyse three different translations of Ayatollah Khomeini’s speech addressed to seminary instructors and students as an illustration of the translation of ideology. They found that the translator adopted a ‘foreignising’ translation strategy as the client (i.e. BBC Monitoring Service) needed a “close representation of what the source text producer actually said” (Hatim and Mason 1997: 134). Hatim and Mason argue that the ‘foreignisation’ translation of Khomeini’s text helped to provide “access to the socio-textual practice of the source text producer operating within the socio-cultural norms of the source language community” (Hatim and Mason 1997: 134).

Ideology is not only related to power relations and domination, but is rather a channel to promote and legitimate interests of particular social groups (Calzada-Pérez 2003). This positive view of the concept of ideology was discussed by Calzada-Pérez (2003) in her introductory chapter entitled *Why Ideology?* In this chapter, Calzada-Pérez discusses the different definitions of ideology and how such definitions had a “refracted impact upon the members of the language-related and TS academic community” (Calzada-Pérez 2003: 5).

According to Calzada-Pérez, current definitions of ideology are mainly linked to power relations and domination. She argues that this view, however, constitutes the underpinning of postcolonial Translation Studies that deals with the imbalance of power relations between cultures and societies (see for example, Robinson 1997; Simon 2000; Tymoczko 2006; Nergaard 2009). Calzada-Pérez suggests and reaffirms, in line with van Dijk, the notion that ideology does not only confine itself to the political sphere, but extends to include “modes of thinking, forms of evaluating, and codes of behaviour which govern a community by virtue of being regarded as the norm” (Calzada-Pérez 2003: 5). Here, Calzada-Pérez tries to neutralise the concept of ideology, by integrating culture with the notions of power and hegemony.

As a case study of ideologically motivated texts in translation, Schäffner (2003b) examines a joint manifesto produced by the British Labour Party and the German Social Democratic Party in 1999. She broadly bases her study on concepts from critical discourse analysis and text-linguistics. Like Munday, Schäffner (2003b) investigates ideological aspects as reflected in the extratextual and intratextual structures and links such aspects to the social condition of text production. Specifically, Schäffner shows how “the impact of social, ideological, discursive and linguistic conventions, norms and constraints” (Schäffner 2003b: 24) can be revealed in the target text. Schäffner (2003b: 23) points out that

“ideological aspects can also be determined within a text itself, both at the lexical level (reflected, for example, in the deliberate choice or avoidance of a particular word) and the grammatical level (for example, use of passive structures to avoid an expression of agency ...)” (Schäffner 2003b: 23).

In her analysis, she argues that the English and the German versions are slightly different in the linguistic structures which highlight various social and ideological traditions. Schäffner attributed these differences to “the fact that the authors, particularly on the German side, were to a certain degree sensitive of the potential ideological debate which the text would cause” (Schäffner 2003b: 41). This implies that translations of, for example, political, business, and economic texts are produced and reproduced within interactional contexts by translation agents whose ideological and sociocultural interests may find their way into individual textual choices.

The following section will discuss and explain the notion of culture as an important aspect in the translation of annual reports.

2.5 Cultural Aspects in Annual Reports

Since the 1970s, various concepts and approaches from text linguistics, pragmatics, discourse analysis, sociolinguistics and communication studies have been applied in Translation Studies. Therefore, the text has moved into the centre of attention, and key concepts, such as textuality, context, culture, communicative action, function, text type, genre, and genre conventions have had an impact on theories of translation (e.g. Neubert and Shreve 1992, Hatim and Mason 1990, 1997, Schäffner 2003b).

Functionalist theories, for instance, emphasise translation as communication and explicitly focus on the purpose and communicative function of a translation in a target culture. In particular, European scholars have elaborated communicative-functional theories which place translation in a professional socioeconomic and cultural context (e.g. Nord 1997 and Reiss 1989). As Vermeer says, “to translate means to produce a text in a target setting for a target purpose and target addressees in target circumstances” (Vermeer 1987: 29). This overriding emphasis on functional parameters implies that translations are not merely regarded as reproductions of a given source text.

In the early 1990s, descriptive theorists became increasingly criticised for not paying enough attention to the power relations that lie behind the norms in society (e.g. Toury 1980, 1995, Hermans 1985). ‘Descriptivist’ research focuses mainly on literary translations as products of norm-governed behaviour and their role in different cultures and historical periods. For descriptive theorists, translations are the products of more or less conscious decision-making processes, which are largely governed by social norms (Toury 1995). Consequently, insights and ideas from cultural studies, anthropology and postcolonial approaches were imported to studies on translation and have become a significant inspiration for the discipline of Translation Studies (e.g. Bassnett and Lefevere 1990). For example, postmodern theories have shown that translation is generally associated with asymmetrical cultural exchanges (e.g. Tymoczko 1999, Niranjana 1992). They construe translation as a form of regulated transformation and as sociopolitical and cultural practise (Venuti 1995), emphasising that it frequently cannot be regarded as equal crosscultural ‘exchange’, implying that there is no straightforward ‘meaning transfer’ between languages.

In this study, it can be argued that Translation Studies focuses on social, cultural and communicative practises, on the cultural and ideological significance, as well as on the external politics and sociocultural factors of translating and translations (Schäffner 2003b). Hermans points out, “it is the aspect of non-equivalence which constantly reminds us that the whole process of cultural contact and transmission of which translation form spart is governed by norms and values, and by what lies behind them: power, hierarchy, non-equality” (Hermans 1999: 61).

There are a number of definitions of culture that coexist in the literature of social sciences, arts, humanities, sociology, anthropology, ethnography, etc. In respect of translation, Schäffner (2003a) has been concerned with the cultural and other aspects of translation, maintaining that the new trend in translation studies can be found as being broadly connected to issues of power, asymmetries, difference and identity. Current postmodern translation theories have advanced marginally on questions of cultures as systems of power and ideology, with dominant and oppressed groups, majority and minority groups, as well as groups at centres and at peripheries.

Similarly, Snell-Hornby (1999) has highlighted that today’s translator is increasingly functioning as a cultural mediator, particularly “in the area of intercultural communication, requiring not only language mediation but heightened cultural expertise” (Snell-Hornby 2006: 133). This indicates that translations and translators, within the target-cultural environment, are influenced and acted upon by various sets of sociocultural and political-ideological values. For Hatim and Mason (1997) the definition of translation, which appears to reflect similarities and differences, is identified not only by the translator, but also by the language and the culture in which he or she is producing the target text, i.e. as “*an act of communication which attempts to relay across cultural and linguistic boundaries*” (Hatim and Mason 1997: 1, italics in original).

This means that textual strategies and discursive practises are closely bound up with cultural beliefs, value systems, attitudes and expectations, which are shared by social groups (Hatim and Mason 1997). As “it is always an effect of socio-cultural contingencies, meaning cannot be seen as a stable conceptual entity. It is therefore not seen within texts but rather as dynamically constructed through the process of interpretation” (Baumgarten 2012: 63).

This study will use the expression ‘national culture’ to refer to a combination of intertwined aspects, such as habits, rituals, values, beliefs, traditions, behavior, etc. which distinguish one ‘national culture’ from another. There are several national culture models (e.g. Trompenaars 1994, Laurent 1986, Rokeach 1973, McClelland 1961); however, the model developed by Hofstede (1980) is considered “the most workable, especially in light of the fact that his work is supported by an extensive empirical study” (Shore et al. 1996: 38). Furthermore, this model has been applied widely to measure and identify the cultural properties of different countries, as it shows that different countries have various cultural properties (Genis-Gruber and Tas 2009).

According to Hofstede (2001), national culture is determined by five cultural dimensions: power distance, individualism versus collectivism, uncertainty avoidance, masculinity versus femininity and time orientation. For the purpose of this study, the following cultural dimensions, power distance and individualism versus collectivism, will be adopted. These cultural dimensions will help to answer some of the research questions and contribute to a deeper understanding of the role of translation in the production processes of business annual reports in order to gain insight into the cultural aspects exercised by members of translation and social agencies who are affiliated to institutional centres of power.

2.5.1 Power Distance

Power Distance is defined as “the extent to which the less powerful members of institutions and organisations within a country expect and accept that power is distributed unequally” (Hofstede 2001: 98). Societies and cultures differ in the extent to which their members expect and accept an unequal power structure (Lenzner 2006). He classifies cultures on a continuum of high and low-power distance (Hofstede 1994). The expression ‘high and low-distance’ is problematic, as there are some theorists who use the terms “large power distance” and “small power distance” (Samovar et al. 2013: 188). For the sake of this study, the expressions high and low-power distance will be applied.

Power distance is related to the centralisation of authority and the level of autocratic leadership. Hofstede (1994) stresses that inequality of members’ abilities, capabilities and skills, in addition to inequalities in power, are the essence of any relationship, institution or organisation, such as families, companies, schools, hospitals, security apparatuses etc. in any given community. For instance, societies with high power distance scores, such as Egypt, Saudi Arabia, Iraq, Kuwait, Lebanon, United Arab Emirates (Branine 2011) are

reflected in hierarchical organisations where it appears that the superior is viewed to be more powerful than the subordinates. In countries with low power distance scores (e.g. Britain, Sweden, New Zealand), a democratic style of management and flatter organisational structures are common (Harris et al. 2003).

As Oman⁶ was not ranked on the basis of Hofstede's power distance index, the missing country information was substituted by using the regional scores, i.e. the Arab countries. According to the Hofstede Centre⁷, Oman can be classified as a high power distance nation, with a score of 80 indicating a high degree of inequality of power and wealth within the society.

The institutions in countries with high power distance rankings like the Arab world, for instance, are remarkably centralised and apply authoritative structures at both private and public sector levels. The high power distance in Oman is manifested in the leadership aspect of private institutions which "is likely to be directive and authoritarian and to accept hierarchy structure" (Common 2011: 222), whereas "the centralization of personal power in the monarch reinforces elite dominance in both corporations and the public sector" (Common 2011: 224). In addition, the high power distance in Oman is emphasised by reinforcing obedience to seniors, loyalty to the society, the group and the organisation, face-to-face interaction, and networks of personal connections. For instance, Common (2011) argues that leadership authority relations in Oman are not associated with organisational status, but determined by group affiliation rather than individual merits. In his study, Common (2011) concludes that such leadership is characterised as traditional through the use of power or coercion by senior managers, supported by high power distance of Hofstede's classification of cultural dimensions ascribed to Arab countries.

The issue of high power distance in Oman, which is reflected at the textual level of the Arabic versions of annual reports, needs to be problematised. This study will show that the chairperson, for example, uses culturally and religiously charged expressions, such as '*maulānā*' (lit. 'our lord') and '*asmā āyāt al 'irfān*' (lit. 'most solemn assurances of gratitude') to address his superior, i.e. the Sultān (see sub-sections 5.3.1 & 5.3.2).

⁶ Hofstede (2001) has grouped the Middle East within the Arab culture, even though Oman's cultural diversity is much greater than that of its Arab neighbours due to the "country's expansionist history of overseas empire to East Africa and connections to the Indian Ocean Rim" (Al-Lamky 2007: 57).

⁷ The Hofstede Centre website: <http://geert-hofstede.com> [Last accessed 10/03/2012]

2.5.2 Individualism vs. Collectivism

According to Hofstede, all world cultures can be categorised into the cultural dimensions of ‘collectivism versus individualism’; he points out that

“Individualism pertains to societies in which the ties between individuals are loose: everyone is expected to look after himself or herself and his or her immediate family. Collectivism as its opposite pertains to societies in which people from birth onwards are integrated into strong, cohesive ingroups, which throughout people's lifetime continue to protect them in exchange for unquestioning loyalty.” (Hofstede 2003: 51).

Hofstede’s ‘collectivism versus individualism’ dimension relates to ingroups, such as organisations or the extended family. At the other extreme, ‘individualism’ stands for cultures in which people are supposed to look after themselves and stay emotionally self-reliant in groups and organisations. In ‘collectivism’, the emphasis is to build relationships with other groups through traditions and inherited cultural values, and promoting achievement and motivation become objectives of less concern (Hofstede et al. 2002), whereas self-emphasis, in individualistic societies, is a significant element, especially in building friendships, and the people’s freedom and rights are underlying assets. Moreover, individualistic people build contracts to defend their rights from others and protect their worth and dignity (Hofstede 2002).

Similar to Power Distance, Oman has not been ranked according to Hofstede’s ‘collectivism vs. individualism’ index. However, as missing country information was substituted by applying the regional scores, i.e. the Arab countries from the Hofstede Centre⁸, Oman can be classified as a ‘collectivist society’ with a ranking of 38, which is reflected ingroup relationships which shape people’s lives.

As culture plays an important role in how people behave, act and respond to objects in their communities and societies at large, Hofstede’s cultural dimension, that is, collectivism versus individualism is used in this study to examine the role of the translation and social agents in the production of the business annual reports. Specifically, cultural dimension will ultimately reveal some of the cultural aspects practised by the business institutions and their agents, as well as the impact of such aspects on the intended Arabic-speaking readership of the reports, i.e. its ‘main addressee’. This will help to answer some of the

⁸ The Hofstede Centre website: <http://geert-hofstede.com> [Last accessed 10/03/2012]

main research questions of this thesis, and hence allow more insight into the functions and roles of the English and Arabic versions of the reports.

The Hofstede's cultural dimensions of collectivism versus individualism could be linked to the functions and roles of business annual reports in Oman. Due to its rapid economic and social growth, the genre of annual reports was introduced to enhance the investment developments in the country. This new genre is regulated by domestic and international bodies (MSM, IAS) which reflect western values, goals and practises characterising investments and businesses. Given the fact that the genre of annual report was imported from western countries and considered as a role model (form and content) for business institutions in Oman, the annual report was prepared in English first and then translated into Arabic. The aim of the genre is to meet overall social needs, i.e. to promote the investment climate in Oman and invite wider Arab readers of the reports to get involved in the buying and selling of shares of the stocks. It can be argued here that the new genre of the report, which was imported from western countries, functions in a different environment. In other words, the genre was imposed on people who belong to a different culture and share the same traditional values, belief systems and behaviours that are shaped by many factors, such as language, religion, history, nationality, and ethnic identity.

The use of cultural items, such as the form of greeting across the Arabic versions of the reports reflect the notion that Omani people are associated with strong and cohesive ingroups which tend to hold onto their membership in both social and business contexts. For example, business dealings in most of the Arab world tend to be formal (see subsection 5.2.3); "while Middle Eastern cultures do not equate formality with coldness, Arabs typically value respect and take a more formal approach than do Americans to business dealings and negotiations" (Wunderle 2012: 39). The importance of collectivism is also revealed in the communicative behaviour of individuals, specifically the use of terms of address, such as the interchange of personal pronouns (see section 5.7). These systems of address are widely determined by culture, as well as "signal familiarity/ solidarity or formality/ distance between the addressor and addressee, and to match the levels of deference found in social relationships" (Bargiela-Chiappini and Gotti 2005: 12).

There are a number of studies that consider Arab culture as a single shared culture in terms of language, religion, and other social aspects; it is seen as "basically religious in form and literary in expression. It is what most Arabs share, regardless of their diverse affiliations"

(Barakât 1993: 41). Therefore, Omani culture is characterised by high distance power and low individualism dimensions. The textual analysis of the reports reflects the nature of private sector organisations at large which aim, for instance, to negotiate the mediation process between institutional values and national cultural values in order to fulfil specific corporate objectives. The section below will investigate the existing research on Translation Studies.

2.6 Annual Reports in Translation Studies

Translating annual reports into Arabic does not just serve the requirements of the regulatory bodies, e.g. MSM and CMA (see sub-section 6.2.2), but also fulfils institutional objectives, such as informing shareholders about the operations and financial performance of the company over the past year. Although there exists some literature (Ditlevsen and Engberg 2007; Stolze 2000; Abu-Ssaydeh 1993) on the translation of business texts, annual reports as a specific genre have received hardly any attention⁹, having been discussed in only one study. Our current study focuses particularly on aspects concerning the users of annual reports from a translation perspective, the importance of the target texts as a primary source of information for the target audience in order to make informed investment decisions. The translation strategies, on the other hand, are used by social agents as a persuasive and manipulative tool to convince wider target shareholders to engage in the buying and selling process of equity shares. Hermans argues that “from the point of view of the target literature, all translation implies a degree of manipulation of the source text for a certain purpose” (Hermans 1985: 11).

M´arquez’s PhD thesis *Pattern of Translation of Metaphor in Annual Reports in American English and Mexican Spanish* (2010) is the only major study found on the translation of annual business reports between different languages, i.e. American English and Mexican Spanish. M´arquez’s thesis fundamentally addresses the complexity of translating metaphors from American English into Mexican Spanish and attempts to find a method by which linguistic and conceptual metaphors can be translated and inferred. Applying corpus-based approach to the Mexican Spanish translation of the texts of annual reports, M´arquez research aimed “to find out more about how metaphor is used in economic texts, particularly annual reports owing to their importance in technical community, and how

⁹ Despite the MA dissertation entitled “A Corpus-Based Spanish-English Contrastive Analysis of the Genre ‘Annual Report’” by Isabel Pizarro Sanchez is relevant to our study, information about such dissertation is not available.

metaphor is transferred from a source language text to a target language text” (M´arquez 2010: 3).

The author focuses merely on the analysis of metaphorical aspects at the micro-structural level in annual report. She argues that conceptual metaphors reflect pragmatic purposes, such as conveying the company’s image, emphasising that failure to transfer such metaphors to the target text may affect the pragmatic purpose at large. One might wonder how individual lexical units at the micro-structural level would affect the image of the company without taking into account the macro-structural level (e.g. headings, sub-headings, visual information, aesthetic materials) in order to gain deeper insight into the presentation of the translated texts within a broader sociocultural, historical and institutional contexts.

Finally, although M´arquez brings to our attention the significance of culture in influencing the translation of metaphors, she did not give enough examples concerning the important role culture plays “in how a conceptual metaphor from a conceptual system can be transferred to another conceptual system” (M´arquez 2010: 31).

In the following section, the main studies on translation of business texts will be examined for their relevance to this thesis.

2.7 Translation of Business Texts

Owing to the rapid progress in business communication between individuals and nations across borders, business texts have been providing a broader fertile ground for areas, such as discourse analysis, text analysis and translation studies. Studies on language for specific purposes, in particular business texts, analyse reports regarding the investment and economic situation of a nation, growth of specific trade and industrial segments, political and economic decision-making or fluctuations in security markets (Stolze 2000). These business and economic texts focus specifically on terminological variations in both source texts and target texts, which are not the outcome of coincidence, but reveal various objectives pertaining to the socioeconomic developments of certain nations.

Stolze (2000), for example, describes specific translation problems in economic texts (German and English) ranging from pragmatic and semantic features to highly ambiguous terms, which reflect the cultural differences between German and English. According to

Stolze (2000), the sense of economic texts is not determined at the level of single words and phrases, but rather by a holistic comprehension of the text, including the sociocultural aspects of ideology. She looks at a number of business and economic texts (brochures of hair care products, tax documents, etc.), and identifies terminological vagueness at the textual level. Stolze (2000) finds that conceptual vagueness also stems from cultural differences, i.e. communicative form and the different concepts of business organisation pertaining to management systems, methods of work organisation and the role of the individual in relation to the whole institution.

Dosa (2009) applies a comparative linguistics approach to examine the translation of annual reports from Hungarian into English, focusing on terminology. The objective of her study is to find translation techniques which might be fruitful for translating accounting texts from Hungarian into English. She says that the translation of financial texts needs a degree of precision, especially at the lexical level. In her analysis, Dosa (2009) observes that explicitness and implicitness change strategies were mainly applied in the translation of annual reports, emphasising the distinctive differences between Hungarian texts and their translations. For example, at the paragraph level, she finds that the Hungarian texts are longer than the English ones. Her analysis also shows that the Hungarian versions use more articles than the English ones in order to refer to particular viewpoints. With regard to terminology, the Hungarian texts use compound words, and longer as well as more complex expressions than the English. Dosa (2009) emphasises that the differences are found in the use of language, as well as the accounting and the legal systems of the two countries. For example, the Hungarian accounting and finance legislative practises are highly explanatory and more descriptive than the regulations applied in the British or American accounting systems. She observes that the differences in the sentence structure between English and Hungarian mainly result in longer and more complex sentences in the Hungarian texts.

As will be shown in our study, terminology plays an important role in producing, circulating and applying correct standardised terms to ensure effective communication at large. Ditlevsen and Engberg (2007) explore the translation of annual reports and the strategies applied from legal and standardisation perspectives. They examine the translation of the auditor's report, which is an integral part of the annual report, from Danish into

English. They use the skopos¹⁰ approach to investigate the overall function of the translation of the auditors' report. Drawing on Pendlebury and Grove (2001/2004), they argue that the function and aim of the auditor's report are to produce the organisation's financial information honestly and fairly, and to comply with domestic and international auditing principles and regulations. Ditlevsen and Engberg (2007) also look at the report from the angle of genre conventions; they explain that the auditor's report consists of seven main components: "title, introduction, respective responsibilities of directors and auditors, the basis of opinion of the auditors, the opinion of auditors, the signatures of the auditors and the date of the report" (Ditlevsen and Engberg 2007: 191). They note that the purpose of the auditors' report is to serve as documentation which seeks not only to translate the source text at the macro and micro-structural levels, but also to document the fact that the audit has taken place, and how it has been planned and performed.

Like Dosa, Ditlevsen and Engberg who deal with the issues of translating business terminology and standardisation, Abu-Ssaydeh (1993) examines English-Arabic financial texts at the terminological level. The author also investigates translators working in an international market. Abu-Ssaydeh holds that there is an increasing need for professional translators to be trained in financial terminologies. He argues that a terminological problem is not only attributed to the inefficiency of the training system, but also the lack of standardisation of financial terms. He concludes that business dictionaries are important tools for translators in the field of business which need to be highly valued. It is quite noteworthy that the evaluation of specialised dictionaries is linked to the wider socioeconomic context; hence, such evaluation can be progressively and actively realised through exchanges between agents and institutions (professionals, regulators, translators, etc.) designed exclusively for this objective, e.g. conferences held to agree on Arabic financial terms, and through lexicographical activity such as compiling dictionaries which contribute to the standardisation of definitions and usage of terms.

An account of genre context within a Spanish economic setting is provided by Domínguez and Rokowski (2002). Their investigation is based on English economic texts extracted

¹⁰ Skopos theory "is part of 'a general theory of translation' which was first presented by Vermeer in 1978" (Adab 2002: 43). According Vermeer the methods and strategies which are applied to produce a translation are determined by the intended purpose of the target text as specified by the commissioner and translator. Skopos theory was mainly developed in the wake of the increasing amount of technical translation required in the information age. A text, according to Skopos theory, is an offer of information for translator, who adjusts his or her translation strategies to the target situations and recipients (Vermeer 2010). As Vermeer posits, "to translate is to produce a text in a target setting for a target purpose and target addressees in target circumstances" (Vermeer 1987: 29).

from *The Economist* by focusing on lexical differences reflected in both English and Spanish texts. They stress the importance of the contextual aspect when it comes to economic and financial texts. They argue that the translator should have the ability to understand and interpret accurately the syntactic and morphological structure of the source text and hence establish the lexical relationships among different words. They suggest four actions as guidelines for translating economic and financial texts, namely, contextual background knowledge of the source text, qualitative and quantitative analysis, organisational collocation and socio-linguistic analysis. At the end of their analysis, Domínguez and Rokowski (2002) reaffirm the significance of literal translation, especially when it comes to rendering financial and economic terms and concepts precisely, in order to avoid ambiguity. Our study will reveal that new terms are coined by translation agents on the basis of literal translation strategy at the micro and macro-structural levels which emphasise the important role translation plays in certain institutions, societies and cultures at large.

Some studies examining specialised economic translations (e.g. Sorina 2002, Steyaert and Janssen 1997, Domínguez and Rokowski 2002) have underlined that translation is not merely regarded as a code-switching process carried out with the assistance of specialised dictionaries, but rather a cultural and linguistic practise, which is reflected in the source text and target text. Drawing on Skopos' theory and Nord's model (1991) of text analysis, Sorina (2002) investigates the Romanian translation of an English marketing textbook. In her study, she focuses on cultural and linguistic differences between the Romanian and English versions. Sorina admits that translators' "reliability is judged in relation to the text, to clients, and to technology" (Sorina 2002: 218). With regard to translating business texts, she finally emphasises the importance of acquiring a good command of the source text and target text, understanding of the subject area and acquiring the necessary research skills.

While the previous studies (e.g. Sorina 2002, Stolze 2000 and Abu-Ssaydeh 1993) stress the interplay of terminologies and sociocultural aspects in the business setting, Steyaert and Janssen (1997) explore business texts from a different perspective, i.e. at the cultural and language learning levels. Based on management research, they analyse two different aspects, i.e. culture and language, and examine their implications for translation and language learning. They hold that although translation and language are vital mediums for providing information and facilitating communication, they present tremendous challenges

domestically and internationally from various perspectives. Steyaert and Janssen are more specific than the above stated researchers (e.g. Sorina 2002 and Stolze 2000) about considering language competence as a central element of any success in both of personal and business life. According to them, translators are considered mediators and facilitators of the “conversation between managers and other parties” (Steyaert and Janssen 1997: 142). In sum, Steyaert and Janssen try to marry management with culture and translation within the framework of language policy, viewing organisations as “multi-cultural and multi-lingual entities ... mediated by translation and language learning” (Steyaert and Janssen 1997: 134-135). The drawback of Steyaert and Janssen's study is that they do not provide empirical data to support their argument. In the studies stated above, the authors emphasise distinctive features of business texts, namely, language competence and standardisation of business terms in order to ensure that communication is continuous, effective and efficient between the company and various agents.

A specific point to note regarding the studies above-mentioned is that terminologies in annual reports in general, are determined by legal practise and this leaves little freedom for the translator to opt for particular translation strategies.

In the next section the notions of text linguistics and genre analysis will be investigated to see what these disciplines can offer, in order to gain some insight into the communicative purpose of annual reports.

2.8 Annual Reports in Text Linguistics and Genre Analysis

‘Business texts’ can best be understood as an umbrella term covering a variety of text types, or genres that fulfil different functions according to different business activities. Their topics are primarily related to businesses, i.e. business activities, business ideas, business relations. A distinction can be made between institutional businesses, such as Closed Joint Stock Companies (SAOG), Open Joint Stock Companies (SAOC), and Limited Liabilities Companies (LLC) and day-to-day business (e.g. cash, debtors, creditors, management of stocks). However, it is predominantly institutional businesses and its associated written genres (e.g. annual reports, brochures, advertisements, business letters) which have been explored from the point of view of translation.

For example, in order to get a deeper understanding of the genre of annual report, research which has been conducted in text linguistics, discourse analysis and genre analysis will be

relevant to our study. There has been much discussion on the definition of genre (e.g. Bhatia 2008, Louhiala-Solminen 1996, 2002, Nickerson 1998, Paltridge 1997); for the purpose of this research, genre is defined according to its purpose and form (e.g. Yates and Orlikowski 1992, Swales 1990, Miller 1984).

The current study will follow Swales' definition of genre in which members of a specific discourse community share "structure, style, content, and intended audience" (Swales 1990: 58) in order to express their communicative purpose. Swales' definition can be incorporated as a communicative and rhetorical-functional tool for the analysis of annual reports. The incorporation of Swales' definition will help to gain deeper insight into the nature of the reports for more effective communication between the addressors and addressees, and hence accomplish certain corporate and professional ends.

The genre of annual report is used by people in professional communicative settings for specific purposes. For example, the original English versions of the reports and their translations into Arabic function in different communicative contexts, i.e. they are received by their respective addressees in different situations, at different places and times, with the addressees belonging to different cultures and speaking different languages. The English and Arabic versions fulfil communicative functions for their addressees. In other words, such versions are meant to inform, persuade, evaluate and instruct.

Genre conventions and communicative patterns are identified in the work of Berkenkotter and Huckin (1995). They suggest five general aspects of genres, i.e. [dynamism], [situatedness], [form and content], [duality] and [community ownership]. These aspects can be viewed as both reflecting and forming a reality shared by a community of people to realise some particular types of communication at some specific, regularly-occurring moment in time. Their account of genre analysis is in line with Swales' definition given above. For Berkenkotter and Huckin (1995), genre is a class of communicative events in which language plays an essential role (see also Bhatia 1993 and Martin 1992).

Hence, the Berkenkotter and Huckin definition of genre explores the discourse features of the communicative event or purpose, and attempts to establish a connection between the "rationale" attained by a genre and the structure of the genre by implying that its communicative purpose configures it and invests it with an internal structure - "schematic structure". Similarly, Swales' definition of genre suggests that the key concept is purpose,

function or goal. For example, one the communicative purposes or goals of the annual reports “is to inform their shareholders about the performance and health of the company, specifically its successes and failures, current problems and prospects for its future development” (Bhatia 2004: 394).

Some studies have examined the communicative purpose in the genre of business reports (e.g. Ruiz-Garrido et al. 2010, Catenaccio 2008, Yuthas & Dillard 2002), highlighting its specific functions, readership, and the agents who use business reports as a vehicle to communicate information about the companies’ operations and performance. For example, the concept of communicative purpose and its function in business brochures has been studied by Askehave (1998). She demonstrates how the genre of business brochures serves many different purposes, such as production, marketing, and employment, arguing that although the communicative purposes of the brochures are multifunctional and stratified, this does not necessarily make their identification easier. Askehave finds that the main purpose of the brochures is to present a good image of the company. The annual report can also be described as a multifunctional genre (i.e. persuade, instruct, evaluate), its main communicative purpose being to inform shareholders about “specific details about key financial and operating information that are not always provided in a company’s preliminary announcements” (Stittle 2003: 4).

Business reports have been the focus of a number of studies (e.g. Bhatia 2008, 1997, Ditlevsen and Engberg 2007, Rutherford 2005, Malavasi 2005, Fox and Fox 2004) in recent years. For example, Bhatia (1997) argues that the main objective of the genre analysis is to provide linguistic explanations in order to answer the following question: why do members of specific professional communities use the language the way they do? In this context, Bhatia stresses the significance of communicative purpose as the key characteristic feature of a genre; the analysis attempts to “unravel the mysteries of the artefact in question” (Bhatia 1997: 313). Bhatia (2008) also investigates the corporate disclosure practises in annual reports by analysing the annual reports of Hong Kong-based companies listed in the stock market. He studies two sections in annual reports, i.e. financial statements and the chairperson’s letter. Bhatia (2008) underlines that the annual report uses a range of two textual resources and rhetorical tools to inform and persuade the readers of the company’s performance, which is a combination of numerical data, accountancy practises and the promotional and forecasting rhetoric reflected in the financial statements and the

chairperson's letter. Bhatia (2008) finds that it is important to integrate genre and professional practise in order to comprehend the construction, interpretation, and consumption of a certain professional genre within a 'socio-pragmatic' context.

Similar to Bhatia, Yeung (2007) looks into authentic business reports of companies operating in Hong Kong. She examines features, such as presentation formats, and the rhetorical use of lexico-grammatical elements like tenses and modal verbs. Yeung compares the genre of business reports and the genre of scientific research articles, specifically engineering reports, to define the distinguishing characteristics of the former. She concludes that the use of modal verbs in business reports follow certain patterns which differ from other genres, such as scientific ones.

Aspects such as language, identity, ideology and power in relation to business genres, specifically annual reports, have been examined in another study by Fox and Fox (2004). They argue that corporate identity and ideology are vital tools in business communication and management. For Fox and Fox (2004), corporate identity refers to a set of values, beliefs, and ideas, emphasising that these are more related to the 'social' or 'group' identity rather than one person or individual. Their explanation of business identity is in line with van Dijk's definition of identity as "social representation" or "social self" (van Dijk 1998: 120); in addition they equate corporate identity with its ideology. Similar to Askehave (2001), they hold that business genres use the communicative purpose as a tool to construct the ideology of an organisation in order to help practise power through consent, such as the constitution of a [discourse community].

Apart from the qualitative approach to corporate public discourse explained in their research, Fox and Fox (2004) combine organisational theories and linguistic approaches to explore the corporate communication from various companies operating in the western countries and America. Specifically, they use a corpus-based analysis of different business genres, such as corporate mission statements, CEO media interviews, corporate business guidelines, corporate media advertisements and corporate annual reports. They focus on major aspects, such as definite articles, personal pronouns, company names and key words. Fox and Fox (2004) have found that *we* and *I*, for instance, are the key personal pronouns used in genres, such as corporate mission statements, CEO media interviews and corporate annual reports. In their analysis, they argue that the personal pronoun *I* is considered as the fundamental element of the CEO's ideology, and is employed by members of highly

developed societies. The use of pronouns and modal verbs (see sections 5.7 & 5.8), as it is in the case of our current study, is considered an important characteristic feature of the genre of annual report, as pronouns and modal verbs define the whole corporate communication and relationship between different agents involved in the translation of the reports (see section 6.2).

Rutherford (2005) examines the business annual reports produced by UK-based companies, applying word frequencies in order to identify the linguistic features and narrative structures of the reports. He analyses specific lexical features of the reports through the use of genre analysis and corpus linguistics as an empirical method. For the purpose of comparison, he divides the reports into seven categories: reports produced by loss-making companies, least profitable companies, most profitable companies, smallest companies, largest companies, [lowest geared] companies and [highest geared] companies. Through a word frequency analysis, he discusses eight major aspects: ‘general words’, ‘financial performance’, ‘financial position’, ‘general financial terms’, ‘comparison’, ‘self reference’, ‘temporal words’ and ‘charge words’. In his analysis, Rutherford suggests that the frequency of the word *profit* is much higher in loss-making companies than most profitable companies, given that “the most profitable companies are less “positive” in their language than the least profitable ...” (Rutherford 2005: 372).

Rutherford also finds that small or poorly performing companies pay more attention to existing customers, while larger or better performing companies are involved in broader or strategically driven discussions. Rutherford argues that there is no substantial difference in using words which describe financial performance between small and larger, or low and high geared companies; this is due to the fact that the genre of the annual reports is more stable than other business genres (e.g. advertisement, business brochures). He stresses in his conclusion that it is essential for the director of a company to understand and work within the genre in order to realise effective communication; in addition, such directors “need to appreciate the rules of the genre in order to determine what preparers intend to communicate and to achieve a more sophisticated reading of the report’s content” (Rutherford 2005: 374).

An examination of the genre of annual reports produced by specific business institutions, such as the banking sector has been conducted by Malavasi (2005) in her research, which looks into the nature of annual reports of banking industries with respect to the objectives

and promotional purposes from a linguistic perspective. Similar to Rutherford, she applies corpus linguistic tools to identify key concepts of annual reports, as well as a qualitative approach to classify “all adjectives, nouns and verbs into different semantic categories according to their denotative meaning, their positive connotation and their factual nature” (Malavasi 2005: 4). She concludes that the annual reports of banks not only seek to manipulate readers, but also to convince audiences of the reliability, profitability and efficiency of the banking industry.

The shortcomings in the above studies are connected to the fact that they use one language (i.e. English) to examine business annual reports. Our current study analyses the role of translation in the production of the annual report by applying a pair of languages, that is, English and Arabic, which is one indication of the significance of translation in production process.

2.9 Terminological Aspects in Annual Reports

Scientific and technical communication demands the acceptable and consistent use of terminology which is carried out from the monolingual, bilingual or multilingual perspectives; thus various institutions and agents who provide terminology for other users have to ensure its appropriateness, taking into account its potential application for different purposes, such as translation, standardisation or language planning (Pozzi 1996).

Terminology is the collection of technical terms which can be examined from a number of perspectives and for a variety of purposes (Hacken 2006). The study of terminology largely points to the “systematic designation of defined concepts within a specific field, requiring specialized knowledge and the authorization to exercise a specific profession connected to this specialized knowledge” (Kvam 2007: 2). Nida asserts that “[for the] proper choice of terminology in any text it is essential to consider how key terms are treated in other texts written by the same author or by other authors on the same or similar themes, and it is often very useful to determine how other translators have dealt with the same problems” (Nida 1999: 80).

Today, as business information and knowledge are constantly expanding worldwide, understanding current language, subjects, and usage-specific terminology is a challenge for both the translator and the institution in which he or she operates (Fischbach 1998). In

Arabic, neologism¹¹ plays an essential role in defining terminology. Didaoui (1996), for instance, examines Arabic-English terminology produced by translators at the United Nations. He proposes three approaches in explaining the notion of neology. The first method is to lend the term an authentic Arabic feature through Arabisation, following the patterns of Arabic discourse formulated by the lexicographer Al Jawhari (1987), who emphasised that in order to maintain the main features of a language, borrowing should be used in congruence with the phonological and morphological patterns of Arabic. The second is to follow Arabic forms or adopt transliteration; this method is based on the traditional Arab philologist Sibawaih (1988). The third approach is to look for an Arabic equivalent. Didaoui (1996), thus, concludes that when a new term or concept is imported into the target culture, it will be constantly subject to critical review and reassessment until fully adopted and accepted among experts and participants in specific domains, such as politics, science, business, education, etc.

Al-Qāsimi (2008) devoted a small chapter on “the translation and development of concepts and terminology”. He discusses the important role translation agencies and institutions play in transmitting key concepts and terminology from French into Arabic in the era of post-colonial French in the Arab Mağrib Countries. Al-Qāsimi (2008) says that the French colonists used translation as a tool to enhance the communication between the French authorities and the local people in these countries in order to fulfil colonial objectives. Following the French occupation, Al-Qāsimi (2008) maintains that the the Arab Mağrib Countries established a number of institutions specialised in translation, terminology and lexicology not only to meet the overall Arabisation processes, but also “to restore the linguistic identity after being overshadowed by the French colonial” (Al-Qāsimi 2008: 164, my translation). He concludes that in order to keep abreast of the modern developments, various specialised agencies and institutions in the Arab world need to standardise the technological and scientific terminology by establishing an Arabic network of linguistic, terminology and lexicology database. Similar to Didaoui, Larguche (2007/2008) uses various methods (e.g. transcription, coinage, derivation, neologism) to investigate the translation of English scientific terms into Arabic. In order to analyse the problems which are encountered in the process of standardising specific English scientific terms and their translations into Arabic, she applies Vinay and Darbelnet translation procedures. Larguche

¹¹ Neologism is defined as “a lexical unit perceived as recent by language users, which reduces the idea of novelty to a psychological and social factor which is therefore no longer objective and chronological” (Rey 1995: 64).

(2007/2008) argues that in order to avoid ambiguity and false interpretation of certain scientific concepts, the terminology, which is used in scientific discourse, has to be accurate, clear, informative, and consistent. She concludes that despite the efforts exerted to establish Arabic scientific terms, many problems pertaining to the notion of instability are encountered, particularly where specific English scientific terms are translated into Arabic with two or more equivalents.

Some studies (e.g. Auroux 2005, Appel and Muysken 2006) have examined the use of various methods adopted by early Arab grammarians to create and introduce new Arabic terms and concepts in order to deal with the western modern scientific and technical terminologies which are being developed in our day-to-day lives. Elmgrab (2011), for instance, has compared different methods (e.g. derivation, Arabicisation, blending, etc.) to examine their 'workability' and 'suitability' in treating the problems of identifying Arabic equivalents for technical English terms. He analyses a number of aspects which cause problems for translators in finding consistent words in Arabic for English terms. These aspects range from lexical, historical and cultural problems, given that the problem of terminologies in Arabic is attributed to the lack of standardisation which emanates from the different varieties of Arabic. He establishes that the methods applied play a significant role in finding consistent Arabic words for foreign terms.

The use of technical terms to communicate accounting information, which can lead to confusion when the meaning of such words is not widely accepted by various agents, is investigated by Evans (2004). She looks into the implications of the mistranslation of technical terms in the context of theories from linguistics and translation perspectives. She argues that inconsistency in translating financial and accounting terms leads to difficulties in international accounting communication and ultimately influences investment decision-making, which is based on translated financial statements. Evans (2004) finds that the translation of accounting terms into other languages is highly in demand in the context of the politics of international accounting harmonisation and standardisation. In annual reports, there are certain financial labels (e.g. 'contingent liabilities') which bear historical and ideological implications and influence the conception of the user of the report, as will be discussed in the sub-section 5.4.3.

The above mentioned studies show that historical, political and socioeconomic factors regulate different methods for the development of terminological practises; for instance,

agents (translator, editor, reviser, etc.) play an important role in defining, validating and standardising the process of terminology. The Arabic versions of annual reports reveal some lexical variations, which are an indication of the standardisation process in specific business institutions in Oman and the important role translation plays in establishing new business terms and technical words in a given society at large.

2.10 Conclusion

This chapter has reviewed some main studies on annual reports and business texts in the discipline of Translation Studies and other neighbouring disciplines. It shows that in spite of the existence of some studies on annual reports, using different methodologies and within different frameworks (functional, systemic-linguistics, genre analysis, etc.), the study of business annual report is still largely under-researched as a genre in Translation Studies. By applying sociological approaches to annual reports, mainly building on the work by Bourdieu, this study makes a contribution to Translation Studies by investigating institutional translation in order to gain insight into translation agents, processes, practises and underlying policies with reference to national business institutions in their sociopolitical, historical and institutional contexts. The studies, which have been reviewed in this chapter, revealed some generic features of annual reports, such as the use of business terms, modal verbs and personal pronouns. These characteristic features will guide the data analysis, specifically at the micro-structural level (see section 5.1). The next chapter introduces the corpus and methodology of the study. First, it begins by presenting the corpus of the thesis, examining the major features, description and types of annual reports. It then presents the methodology of the study.

Chapter Three

Corpus and Methodology of the Study

3.1 Introduction

In order to attempt to answer the research questions proposed in this thesis, investigations were conducted at two levels of the text, and questionnaires and interviews were used in order to understand the phenomenon of producing and translating business annual reports in Oman. The macro-structural level is concerned with the textual organisation of both English and Arabic versions of the reports. The micro-structural level, on the other hand, concerns the lexical and syntactic-grammatical perspective between the original English version of the reports and their translations into Arabic. This chapter presents the methodological underpinnings of this research, by applying the interpretivist method to examine the product and process of translating the annual reports within particular historical and socioocultural contexts and the role of social agents in translation activities. Section 3.2 will discuss the paradigm approach to translation studies, whereas in Section 3.3 the corpus of the study will be presented. The methodologies for textual analysis will be discussed in Section 3.4. These sections, which are mentioned above, prepare the way for the two main analytical chapters which describe the textual profiles of both the English and Arabic versions of annual reports from the macro and micro-structural perspectives, by applying triangulation method in order to integrate both textual analyses of source texts and their translations into Arabic in order to understand the condition of text production of the reports.

3.2 Data Collection

This study is based on the English and Arabic versions of annual reports produced by various Oman-based companies from different sectors, viz. fisheries, gas, services, investment and construction materials, varying in size and organisational patterns. The corpus of the study comprises sixty-seven brochures, each containing the information in both English and Arabic. The reports were selected from different years. The purpose of this selection is to help analyse the progression of the genre of annual reports at the macro and micro-structural levels in specific business institutions in Oman.

Although the hard copy format of the annual reports is still the major means of communication, current legislative amendments allow companies to publish their annual reports on their websites and produce summaries in the official newspapers as well. The English and Arabic versions are printed in two separate sections of the same brochure. Three main facts make these reports interesting for analysis. Firstly, the genre of the reports is still relatively new, having been introduced in the mid 1970s (see section 1.1). It is therefore interesting to investigate how the genre has developed over the course of time. Secondly, and related to point one, it will be interesting to find out how the functions and characteristic features of the genre of annual reports have emerged. The third fact is the most relevant to the aim of this study, namely the fact that the reports exist in both English and Arabic. This makes it worthwhile to investigate the important role translation plays in the production of annual reports.

3.2.1 Description of Annual Reports

The table below shows all the reports analysed presenting the company name, date of establishment, company's core activity, formats of annual reports, quantity of the reports and date of publication. These companies are categorised as Closed Joint Stock Companies (SAOG), Open Joint Stock Companies (SAOC), and Limited Liabilities Companies (LLC). They are listed on the regular stock market and are responsible for producing annual reports for shareholders and other users.

Table 3.1 Companies in the study

Name of the Company	Date of Establishment	Company Core Activity	Annual Report Format		Report Quantity	Publication Date
			Electro	Print		
A'Sharqiya Investment Holding (SIH)	1998	Providing investment services	✓		1	2004
Al Amal Income Growth Fund (AIGF)	2003	Investing in equity and debt securities	✓		1	2005
Al Jazeera Tube Mills (JTM)	1998	Manufacturing and sale of steel products	✓		1	2005
Al Kamil Power Company (KPC)	2000	Building, owning and operating electricity stations	✓		1	2005
Al Maha Petroleum Products Marketing (MPPM)	1999	Distributing petroleum products and related services	✓		1	2006
Al Omaniya Financial Services (OFS)	1997	Providing financial and leasing services for individuals and businesses	✓		1	2005
Al Sallan Food Industries (SFI)	1994	Manufacturing and marketing cookies and fruit filled rolls and chocolate bars	✓		1	2004
Al Shurooq Investment Services Co (SISC)	1997	Portfolio management, investment, financial consultancy services	✓	✓	3	2000, 2002, 2003
Areej Vegetable Oils and Derivatives (AVOD)	1980	Manufacturing cooking oils, ghee, margarine and butter products	✓		1	2004

Name of the Company	Date of Establishment	Company Core Activity	Annual Report Format		Report Quantity	Publication Date
			Electro	Print		
Bander Al Rowadha Co (BRC)	1994	Developing, operating and management of marinas and other leisure activities	✓		1	2004
Bank Dhofar (SAOG)	1990	Commercial banking services	✓		1	2004
Bank Muscat (BM)	1992	Providing corporate, retail, investment, treasury and private banking	✓		1	2004
Computer Stationary Industry (CSI)	1985	Producing computers and peripherals, books and stationary	✓		1	2002
Dhofar Fisheries Industries (DFI)	1997	Trading in fish and marine life	✓		1	2004
Dhofar Insurance Company (DIC)	1989	Providing various types of insurance services	✓		1	2004
Dhofar Marble and Granite Co (DMGC)	1992	Import and supply of granite	✓		1	2003
Dhofar University (DU)	2004	Providing foundation, bachelor's and master's programs	✓		1	2005
Financial Services Company (FSC)	1989	Providing financial, investment and brokerage services	✓		1	2003
Global Financial Investments (GFI)	1997	Engaging in brokerage, investment consultancy and sale of filters and dates	✓		1	2004
Gulf Hotels Company Limited (GHCL)	1974	Hotel management and other related activities	✓		1	2002
Gulf Investment Services (GIS)	1995	Engaging in share trading activities and funds management	✓		1	2004
Muscat Finance Co Ltd (MFCL)	1987	Providing finance, loans and debt factoring service	✓		1	2004
Muscat Gases Company (MGC)	1989	Distribution and marketing of oil and gas production	✓		1	2002
National Aluminium Products Co (NAPC)	1984	Manufacturing and selling aluminium	✓		1	2004
National Bank of Oman (NBO)	1973	Providing banking and investment services	✓		1	2004
National Gas Company (NGC)	1979	Producing liquefied petroleum gas	✓	✓	9	1989, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008
National Mineral Water Co (NMWC)	1979	Bottling and Distribution of Mineral Water	✓		1	2004
Oman Aviation Services (OAS)	1970	Operating scheduled domestic and international services	✓		1	2004
Oman Chromite Company (OCC)	1991	Producing, processing and marketing different types of chrome	✓		1	2004
Oman Fibre Optic Co (OFOC)	1996	Nonferrous wiredrawing and insulating, NS	✓		1	2004
Oman Fisheries Company (OFC)	1989	Trading in fish and marine life	✓	✓	13	1996, 1997, 1998, 2000, 2002, 2003, 2004, 2007, 2008, 2009, 2010, 2011, 2012
Oman Flour Mills Co (OFMC)	1977	Milling of wheat, cereals, sale of flour and animal feed	✓		1	2003
Oman Holding International (OHI)	1998	Engaging in different industrial, commercial and business investment operations	✓		1	2006
Oman International Bank (OIB)	1979	Banking and commercial services	✓		1	2004
Oman International development Investment (OIDI)	1983	Providing banking and financial services	✓		1	2004

Name of the Company	Date of Establishment	Company Core Activity	Annual Report Format		Report Quantity	Publication Date
			Electro	Print		
Oman Investment and Finance Company (OIFC)	1979	Meter reading and billing services for electricity		✓	1	2005
Oman National Dairy Company Limited (OND)	1976	Manufacturing and distributing dairy products	✓		1	2004
Oman United Insurance (OUI)	1985	Engaging in underwriting general, life, and medical insurance products	✓		1	2004
Port Services Corporation (PSC)	1976	Providing container terminal, break bulk, roll-on/off and anchorage services	✓		1	2004
Raysut Cement Company (RCC)	1981	Manufacturing and sale of cement products	✓		1	2004
Salalah Mills Company (SMC)	1995	Milling and distributing wheat products	✓		1	2005
Sweet of Oman (SoO)	1990	Manufacturing and producing sugar and chocolate confectionery	✓		1	2005
The National Detergent Co (NDC)	1981	Manufacturing and distribution of detergent powders, liquids, soaps, shampoos	✓		2	2003, 2006
TransGulf Investment Holding (TIH)	1996	Investing in banking, real estate services	✓		1	2006

As the table above shows, the number of electronic annual reports (57 texts) is much higher than the printed texts in brochures (10 texts). This is due to the fact that the electronic reports are more accessible than the printed ones. In addition, the table shows that the OFC (13 texts), NGC (9 texts) and SISC (3 texts) companies have many reports listed, whereas for the majority of the companies only one report is listed in the table. The OFC, NGC and SISC annual reports are used as a case study in order to analyse the development of the genre of annual report over the course of time. As will be discussed later in this study, the genre of the annual report has evolved at the macro and micro-structural levels since 1970 in order to adapt to the business and economic developments in Oman.

The aim of the selection of the corpus of this study was to include a variety of sectors (finance, power, fisheries, manufacturing, etc.) in order to see whether there are more commonalities or differences among them, and to try to link them to the institutional context. This selection helped to give an insight into the various institutions, translation and social agents involved in the production process of annual reports. As illustrated in Table 3.1, most of the annual reports were published after 2000; this is attributed to the fact that most companies are cautious about producing their back issues of their reports, i.e. prior to 2000, for reasons of credibility and transparency, following the '98' crisis in the stock market in Oman (see section 1.1).

3.2.2 Types of Annual Reports

The annual reports are divided into two types: printed hard copy reports and electronic reports, both of which are considered the most important sources of information for shareholders and other users. Both types of annual reports will be described in the following sub-sections.

Printed hard copy format (1989-2000)

The printed hard copy reports are bilingual, containing English and Arabic versions. The two versions are printed in two separate sections of the same brochure. The reports are glossy and colourful, using high-quality A4 paper. They include a number of coloured images, such as tables, graphs, charts and photos. The number of pages, ranging from 20 to 30 per brochure, of the printed hard copy reports varies from one company to another, depending on the size and type of the company.

The printed hard copy reports were collected from companies based in Oman and operating within the capital, as well as other governorates such as Dhofar and Sohar. Given the fact that these reports are available on request, most printed hard copies were collected in person, while others were posted by mail. As shown in Table 3.1, the printed hard copies of the reports are significantly fewer than the electronic forms. This can be attributed to the fact that most companies publish their reports on the website and have minimised the distribution of their hard copy format to the public for reasons of expenditure.

Electronic format (2001-2012)

All annual reports have to be available in electronic form on the MSM website which contains a catalogue of annual reports of the current and previous years to ensure that the highest standards are adopted and implemented, consistent with domestic and international regulatory requirements. The MSM regulates all the Omani publically traded companies; it receives their periodic financial statements and keeps them on the MSM database. Most companies publish their reports in Microsoft Word format; only few reports, particularly the most recent ones, are published in pdf. The MSM lists the electronic versions under the ‘financial reports’ section at the left side of the MSM page¹². The ‘financial report’ page¹³ contains six columns: company names, whether the report is published quarterly or yearly,

¹² MSM website: <http://www.msm.gov.om> [Last accessed 10/12/2012]

¹³ Financial Reporting in MSM website: <http://www.msm.gov.om/pages/default.aspx?c=180> [Last accessed 10/12/2012]

date of publication, whether the report is audited or not, and Arabic and English columns. By clicking on the Arabic or English columns of a particular company's report, a file download message appears asking whether to open or save the report. Moreover, the download function allows each section of the report to be opened or saved separately. The MSM provides users with functions, such as downloading the reports in both versions, and a search facility that helps to locate individual reports based on the year of publication or nature of the report (e.g. audited or unaudited).

3.3 Methodology

This research operates within the framework of product oriented Descriptive Translation Studies (Lambert and Van Gorp 1985) and sociological approach (Bourdieu 1991). The research follows an interpretivist position by using a multiple research approach, that is, triangulation. The research approach (methodology) underscores the overall research process and provides interpretation of the product and practises of translating the annual reports with respect to national business institutions. As a text is not merely a linguistic phenomenon, but should be seen in terms of communicative function, as a unit embedded in a given situation and as part of a broader sociocultural, historical and political context (Snell-Hornby 1995), this thesis, methodologically, pursues a top-down approach towards the analysis of data, given the fact that “top-down approach is the more valid one theoretically” (Baker 2011: 5). Unlike the down-top approach, which analyses the smaller units (e.g. terms, phrases, sentences) and moves up to the larger ones (e.g. text, context, genre, culture), a top-down approach starts “with the larger systemic factors (especially constructs such as the position of translations within the sociocultural system) and working down to the smaller ones (especially categories like translation strategies)” (Pym 2010: 66).

3.3.1 Lambert and van Gorp's Descriptive Model

In the early 1980s, translation theorists moved away from normative and prescriptive approaches to translation to apply a descriptive approach towards the study of translated literature. The descriptive approach seeks to explain not only textual aspects in the translated text, but deals with translation as a product of norm-governed behaviour in different social and cultural settings and historical times (e.g. Toury 1980, 1995, Hermans 1985, Snell-Hornby 1995). To clarify the interaction between theoretical approaches and practical case studies, the descriptive translation scholars José Lambert and Hendrik Van Gorp (1985) published a paper entitled *On describing translations* in which they propose a

practical approach to comparing ST and TT literary systems and dealing with the interactive relationship between the author and text and the reader. The analytical-explanatory model, which they have developed for the comparison of the source text and the target text and the description of data at the macro and micro- structural levels, comprise four stages: The first stage deals with preliminary data (e.g. title page, preface, footnotes) and other information about the translation which help form a provisional hypothesis. The second stage analyses the macro-structural elements, which deal with the way the text is divided, the title, chapters, comments, explanations and internal structures. The micro-structural features, linguistic shifts in, for example, syntactic, stylistic, and elocutionary levels, such as selection of words, phrases, modality, pronouns, are discussed at the third stage. The final stage in Lambert and van Gorp model's is related to the systemic context, which involves collecting data from survey and analysing the data from macro and micro-structural perspectives. However, van Gorp asserts that the descriptive model towards the study of translated literature does not only study the relationship between author, text and reader, but also includes

“All functionally relevant aspects of a given translational activity in its historical context, including the process of translation, its textual features, its reception, and even sociological aspects like distribution and translation criticism” (van Gorp 1985: 40).

Although this model was developed initially for literary translation and used by scholars predominantly for literary translation, it can be applied, to other types of texts or genres, such as business annual reports. The methodology of this study, which will help us to answer the research questions, is developed through the following three main stages:

Stage One: Macro-Textual Comparison of English and Arabic versions

This stage aims to compare, describe and analyse the textual profiles of the original English versions of annual reports and their translations into Arabic at the macro-structural level in order to identify regularities in translation strategies and also to see whether there are any differences between them. This will help to answer the following research questions: Are there any differences between the English and Arabic versions? If yes, what are these differences?

The comparative descriptive analysis of the textual profiles of the original English versions of annual reports and their translation into Arabic aims to identify components of textual

organisation of these texts, e.g. the title page and covers, non-verbal elements, layout, etc. (see sections 4.2 to 4.8), and investigate whether they reflect any changes in the progression of the genre conventions of the annual report over time.

Stage Two: Micro-Structural Comparison of English and Arabic Versions

As the first stage focuses on the macro-characteristic features of annual reports, the second stage is a comparative descriptive analysis of the English and Arabic versions in order to identify regularities in the translation strategies from a micro-structural perspective. There are a number of translation scholars (e.g. Newmark 1991, Chesterman 1997, Nord 2006) who proposed typologies of translation problems and translation strategies that are considered as guidelines for translators and analysts. For describing the translation strategies, this study applies labels which have been developed by Chesterman (1997). Translation strategies are used by translators as a means of solving translation problems, which are inferred from texts. Chesterman describes translation strategies as

“[p]otentially conscious, goal-oriented procedures for solving problems. Strategies represent well-tried, standard types of solution for a lack of fit between goals and means; they are used when the means that first appear to be at hand seem to be adequate to allow the translator to reach a given goal” (Chesterman 2000: 82).

However, translation problems can range from cultural-bound terms, references, titles, syntactic-grammatical features, to differences in genre conventions (e.g. greeting formulas) between two languages, in our case, English and Arabic. Chesterman's (1997) heuristic classification comprises three groups of analysis: syntactic/grammatical, semantic and pragmatic translation strategies (see section 5.1). Chesterman admits that “these groups overlap to some extent; that the pragmatic ones usually involve semantic and syntactic ones as well, etc.; and that strategies of different types often co-occur” (Chesterman 1997: 93). Nevertheless, Chesterman emphasises that the classification of the translation strategies above mentioned is instrumental not only in analysing and solving problems in a text, but also in describing and explaining translator's behaviour. For example, Gagnon (2006) used Chesterman's translation strategies to examine political speeches in governmental institutions in Canada. She analyses French source texts and their translations into English. Gagnon applies Critical Discourse analysis (CDA) as her theoretical framework to describe and explain the evolution of institutional discourse in Canadian society. She found that

Chesterman's categorisation of translation strategies had a lack of consistency at the syntactic, semantic and pragmatic levels. Hence, in order to overcome this inconsistency, Gagnon slightly modifies Chesterman's categorisation to accommodate the expectations of the target addressees. Although the results are not of relevance here, she stresses that Chesterman's translation strategies are a "useful conceptual tool to discuss translations and translation choices" (Gagnon 2006). As far as this study is concerned, it is simply not only the matter of applying Chesterman's categorisation of translation strategies in order to identify textual features, but also the question of how do we reflect on the appropriateness of these strategies or/and labels for our data. Indeed, the appropriateness of applying Chesterman's strategies

"[d]epends on the purpose of the TT (e.g. is a documentary or instrumental translation is necessary? Is the text to convey an 'exotic' flavour of the source culture?), the knowledge of the addressees (e.g. Are the addressees familiar with the source culture or not?); and the situational aspects (i.e. when and where will TT be used? For example, it will be important to know if the addressees will receive the TT in the target culture or in the source culture" (Schäffner and Wieseemann 2001: 35).

This thesis uses the *WordSmith* software and *Microsoft* application, in parallel. These software applications are useful tools for statistical and lexico-grammatical analysis, as they provide a comprehensive overview of word frequencies with different texts. They also allow statistical analysis of word and key word frequencies and concordance features. For instance, they help to identify and examine some key characteristic features of annual reports, such as modal verbs and personal pronouns (see sections 5.7 & 5.8). The frequency lists can be sorted alphabetically or via number of occurrences, whereas the concordance lists, particularly referred to as 'keywords in context', show a minimum eight words of a co-text each side and are applied to reflect collocational profiles. The use of software tools to identify certain elements in annual reports will contribute to answer the research question stated above.

Stage Three: Linking Textual Profiles to Institutional Conditions

In the last stage of the methodology, the textual profiles of the translation of annual reports will be linked to the conditions of text production with reference to national business institutions in their sociopolitical, historical and institutional contexts.

Since a large number of reports and companies were included in the textual analysis, it is difficult to link the textual profiles of the reports to the institutional conditions of their production and consumption for all of these companies. Therefore, a smaller subset of companies was selected in order to explore the institutional conditions for text production more systematically. For this purpose, questionnaires were devised and sent to company staff, and in addition, interviews were conducted with a few relevant agents. Since it is thus only possible to link the textual profiles to the institutional conditions to a small set of companies, the results cannot be generalised.

3.3.2 Questionnaires

The questionnaire is considered an empirical method and a research tool used to gather authentic and valid information from respondents for the objectives of the analysis. In translation studies, particularly in studies looking at institutional contexts, agencies or professional aspects, questionnaires and interviews have also been used.

The primary goal of the questionnaires used in this study is to clarify and reflect generally on other aspects relating to the preparation of the reports. This will help to better understand the condition of text production and thus answer the following research questions:

- 1) Why are reports produced in English and Arabic?
- 2) Who produces these reports?
- 3) Who translates these reports?

The survey consisted of forty questionnaires sent to translators working in various companies; 35 completed questionnaires were returned, which means a response rate of 87.5 per cent. The survey comprised 29 questions (see also Section 6.1). These questions were formulated in English. The companies were selected from the MSM website¹⁴. When the companies were identified, the interviewer made a phone call to the manager/director of the identified company to ask if it was possible to complete a questionnaire regarding the translation of the annual reports. If manager/director of a company agreed to receive the questionnaires, he or she identified the translator in the company by whom the questionnaires would be completed. In case the company did not have in-house translators,

¹⁴ MSM website: <http://www.msm.gov.om/> [Last accessed 01/03/2011]

the manager/director of a company or the person engaged in producing the reports completed the questionnaires.

Preceding the full-scale project, a one-week pilot study was conducted and examined in heterogeneous groups, mainly four male respondents, working in Muscat-based companies (finance, manufacturing and services) as accountants, translators and human resources officials. The researcher selected a total of Ten Omani Companies from the MSM website (see above) in order to conduct the pilot study. After making phone calls to these companies to see if they would agree to complete the questionnaires, only four companies agreed to complete the questionnaires. Following the agreement, the questionnaires were sent by mail to the companies and the manager/director of these companies or those identified the translator(s) by whom the questionnaires to be completed. The criterion of selecting the translators to complete the questionnaires was largely based on the translators' long experience of translating annual reports. The objective of the pilot study was to test the applicability of the questionnaire, that is, to establish any flaws in the design and correct these flaws prior to large-scale distribution. In other words, the feedback from the pilot study was used to identify any ambiguities and difficult questions, taking into account the respondents' level of proficiency in the English language and other areas of professionalism. This approach helped us to re-formulate some of the questions in the light of what had been learnt during the piloting. Indirectly, the pilot study also helped to maximise the response rate and minimise inconsistencies of answers. Moreover, piloting helped substantially to fine-tune the logistics of the questionnaire management.

Prior to the distribution of the questionnaire, a list was prepared comprising the names of the companies to be targeted and their contact addresses (e.g. phone number, location, contact person). The selection of companies for the questionnaire was based on the corpus, which had been compiled to include representation of all business sectors (finance, insurance, investment, banking, etc.).

The questionnaires were accompanied by a brief covering letter explaining the background and the objectives of the survey. Follow-up calls were made to the contact people who did not respond. Interestingly, the highest number of responses came from the female respondents who work in the targeted companies. By and large, prompt responses came from fisheries, finance and investment companies.

Moreover, the sections, types and number of questions were decided on the basis of the preliminary data collection and analysis of the reports in the study. The questions were formulated in order to address the aspects of translator, translation and institution. The questionnaires were designed using a closed and single question format; in other words, the respondents had to circle the appropriate code, e.g. *A3: How long have you done translation work? A3-1 Less than five years, A3-2 More than five years*, which was entered into the data file. Each individual respondent or company was uniquely identified/ coded prior to the distribution; this identification was via a number.

3.3.3 Interviews

Interviews were used as an important tool to better understand the practises and policies of producing the English and Arabic versions of annual reports and the agents involved with respect to specific business institutions. The interviews provided some insights into the selection of translator(s), clarification regarding translation(s), guidelines which are given to translator(s), etc. in a few companies. In-depth interviews were conducted with three translators.

The interviews consisted of fifteen questions (see APPENDIX A) formulated in both English and Arabic to ensure effective communication with the respondents. The kind and number of questions were decided on the basis of thorough data analysis in order to help in answering some of the research questions posed at the beginning of this thesis. The interviews were notes-based interviews and conducted in 2009. These interviews lasted for two hours which allowed us to obtain more information about the practises of translating annual reports. The interviews applied a narrative approach, with an emphasis on the translators and the process of translation of the annual reports. In addition, the narrative approach provides us with a logical and robust method of grasping the translator's activity in the sub-field of translating the annual reports. In other words, the narrative approach, in particular, is a valuable resource for understanding the many aspects of the processes and practises of translating the annual reports, such as events, decisions, results and experiences of translators.

Although the questions were structured and meant as a guide for the interviewer, narration of anecdotes of formative phases and challenging situations was encouraged, which allowed space to pursue topics of particular interests (e.g. "Are you interested in the work

of translation?”, “Has the work of translation improved your Arabic and English languages?”). The analysis of the interviews started with a fairly clear focus so that more specific issues could be addressed. For example, following the formulation of the interview guide, a thorough discussion was conducted with some agents working in companies; this helped gain a clear understanding about what other agents or people see as significant and important in each of the topics.

The information and the materials gathered from the interviews are important and relevant for analysing the phenomenon of translation in single business institutions. Following the interviews, the data in the transcripts were selected, organised, connected and summarised based on the guide presented in Appendix B1. This process was carried out in three steps. First, the interviews conducted were transcribed (see Appendix B2), and then documented in Microsoft Word application. The next step was to look for patterns and relationships that emerged across the data, such as the grouping of similar kinds of information and relating different ideas to one another. For example, the various responses for a particular aspect, such as the criteria for selecting translators to perform the act of translating the annual reports were categorised in a list. The final step was to summarise the relevant information in order to interpret and discuss the results. The interviewer (myself) conducted the interviews with three people aged between 30 and 39 working in financial and services private sectors. The note-taking interviews took place at public places (cafés and restaurants). The interviews followed the guide presented in Appendix B1, based on the research questions mentioned above.

3.3.4 Interpretivist Approach and Triangulation

The epistemology of the interpretivist approach is centred around the notion that “it is possible to understand the subjective meaning of action (grasping the actor’s beliefs, desires and so on) yet do so in the objective manner” (Schwandt 2000: 193).

Indeed, based on subjective interpretations rather than objective realities, the interpretivist approach focuses on the process of social interactions within societies that are considered the basis of human actions and activities.

In other words, the interpretivist analysis is concerned with the actor’s social behaviour and relationships “by interpreting its subjective meaning as found in the intentions of

individuals. The aim, then, is to interpret the actions of individuals in the social world and the ways in which individuals give meaning to social phenomena” (Schutz 1967: 6).

As Newberry argues, “human beings are subjects rather than objects and this existence of human agency means that there can be no absolute laws of human experience and behaviour” (Newberry 2012: 2). The interpretivist approach hence allows us to grasp the meanings of the constitutive role of values, beliefs and traditions of the social agents operating in a particular social field or space. Specifically, this study employs interpretivist epistemology that is closely linked to the self-reflexive dimension of human agency. The notion of Self-reflexivity in translation is associated mainly with post-structuralist and sociological models which have shown that translations are sociocultural and ideological activity which governed and controlled by agents and institutions in a particular social field or space.

Self-reflexivity does not only aim at providing an account of meanings of certain social practises in a particular social field, but also contributes largely to understanding the professional conditions and activities of social agents, in particular translators (Inghilleri 2005). In addition, self-reflexivity warns translators to the various internal and external constraints they might encounter in fulfilling their political, ideological and institutional objectives in translation, hence “making it possible to come to grips effectively and strategically with the complexities” (Tymoczko 2007: 220) of the translators’ ideologies and cultural contexts.

As interpretivist position is largely associated with qualitative approach (Saldanha and O’Brien 2013), while triangulation, on the other hand, is defined as the use of multiple methods, mainly qualitative and quantitative methods, in investigating the same phenomenon in order to enhance the credibility of a given study (Hussein 2009). The main objective of triangulation is to “overcome the intrinsic bias that comes from single-method, single-observer, and single-theory studies” (Denzin 2009: 313). Triangulation is categorised into five types: data triangulation, theoretical triangulation, investigator triangulation, analytical triangulation and methodological triangulation. For the purpose of this study, methodological triangulation, in which several different data-collecting practises are used (McMurray 2004) will be utilised as it combines both comparative textual analyses of source texts and target texts, as well as questionnaires and interviews in order to comprehend the condition of text production of the reports.

The methodological triangulation enables researchers to carry out self-checking processes, increasing the researchers' confidence in the results themselves and enhancing their communication to wider users (Shoqirat 2009). As far as this study is concerned, the questionnaires and interviews provide information about the processes and policies of translating the reports. This means that the weaknesses and limitations of the first method (questionnaires) can be complemented, to a certain extent, by the strength of second method (interviews). Hence, the gap of each of these methods is bridged. However, the questionnaires and interviews have their own unique contribution which aims at providing adequate knowledge about the annual reports and their translations into Arabic as a process, as well as the agents who engage in the professional activities of producing and translating the reports.

It has been argued, in this thesis, that the translation of annual reports is an under-investigated social phenomenon which requires examination and interpretation by using various methods (textual data, questionnaires, interviews). The triangulation methodology thus offers a basis for evaluating the relevant information in order to enhance the interpretation of the institutional conditions that lead to the production of the original English versions of annual reports and their translations into Arabic.

Although the recent review of the literature has revealed that the triangulation method has not yet been given significant attention in the translation of business texts, specifically annual reports, it is, however, widely discussed in other genres in translation studies (Saldanha and O'Brien 2013, Hild 2007, Dimitrova 2005, Alves 2003) such as literary, media, legal and scientific texts. For example, Zhang (2011) has recently uses the triangulation method to examine the role of translation in global media. She analyses Chinese source texts and their translations into English at the micro and macro levels. She applies van Dijk's stracturation of discourse and Clousen's model of news production as a methodical guide. In order to gain insight into the professional and institutional practises of national media, she uses interviews. Although the study results are not of relevance here, Zhang offers some reflections into the usefulness of triangulation. She reaffirmes in her analysis that "to produce a qualified and convincing research, one is often encouraged to use more than one approach to the investigation of research question within affordance of time and resource, i.e. triangulation" (Zhang 2011: 18).

In triangulation method, the validation of results is obtained when results from one part of the study are confirmed by congruent (not necessarily equal) results from other parts of the study. For example, both questionnaires and interviews were concerned with the processes and agents who engage in translating annual reports. However, as the interviews were conducted later, more information was gained with respect to the processes and policies of producing the English annual reports and their Arabic translations.

The key advantage of applying methodological triangulation in this study is to achieve a more complete picture about the phenomena of translation. Therefore, more coherent data can be established and overall credibility is maximised.

When applying various methods during the investigation, the results will/may not be congruent, but there is/may be divergence (e.g. contradiction). This is an important element of triangulation, as divergent results highlight some aspects, introduce new information and lead to further examination.

3.4 Conclusion

This chapter presented the corpus of the study as well as the major methodological approaches. It presented the corpus of the reports as well as the types of the reports (printed and electronic copies). The chapter proceeded to explain the major methods (comparative textual analysis, questionnaires, interviews and triangulation) applied in this study. The first stage provided an overview comparison of the English and Arabic versions. The next stage analysed the micro-elements of the reports, leading into a discussion of the overarching sociocultural features of the textual profiles of the English and Arabic versions. The final stage of the descriptive method aimed to link the textual profiles of the English and Arabic versions of annual reports to institutional conditions. The next chapter describes the textual profiles of annual reports at the macro- structural level.

Chapter Four

Textual Organization of Annual Reports

4.1 Introduction

This chapter will attempt to highlight the strategies which the translators employed at the macro-structural level of the target texts. The analysis of the translations of annual reports in this study is largely based on the product-oriented Descriptive Translation Studies paradigm. Lambert and van Gorp (1985) (see sub-section 3.3.1 above) developed this model for translation comparison. They propose moving from preliminary data (e.g. layout, completeness of report, paratext) to macro and micro-structural data (e.g. titles and linguistic choices). For current purposes, macro-structural analysis will be covered in this chapter, whereas the micro-structural analysis will be covered in chapter five under the heading *Textual Analysis of Annual Reports*. The textual organisation of a text is closely connected to its dominant rhetorical function (Hatim and Mason 1997). What happens at the macro-structural level could be an indication of the translation shifts at the micro-structural level and both are concurrently co-related.

Based on the model developed by Lambert and van Gorp (1985), a descriptive account of the textual profiles examines the ‘layouts’ and covers of texts and the way these texts are labelled. It also examines if these texts contain ‘aesthetic materials’, whether or not ‘aesthetic designs’ were added to them, and if so, by what kind of company and to serve what purpose. In addition, the descriptive account of the textual accounts examines the ‘completeness’ of texts, that is, whether there are major omissions or additions, and, finally, whether or not these texts share the same chapter headings and sub-headings, and whether they have any prefaces, footnotes, translator’s notes, images, and illustrations. Therefore, based on the detailed textual analysis of the English and Arabic versions of annual reports, this chapter will apply labels which has been developed by Chesterman (1997), specifically ‘information change’ strategy, i.e. 'addition' and 'omission'. These labels are under the heading of a strategy called “pragmatic changes”, which are in some way specific since they “tend to involve bigger changes from the ST, and typically incorporate syntactic and/or semantic changes as well” (Chesterman 1997: 107). The reasons for applying Chesterman’s concept of translation strategies are that these strategies are systematic and can be used as a conceptual tool for identifying textual features, as well as the

appropriateness of these strategies/labels for our data compared to, for instance, Newmark's (1991) list of translation procedures. Moreover, this study devised the label 'crossing-out' strategy as this label does not exist in Chesterman's categorisation of translation strategies.

4.2 Schematic Structure in Annual Reports

This section presents the schematic structure categories which are used to demonstrate the global form of the genre of the annual report and its role and functions. The MSM rules and regulations can be linked to van Dijk's (1985) model of text analysis. This model provides an analytical context for the structure of the genre of the annual report as a 'global' pattern.

There are a number of scholars who have used a text analysis model to identify textual structures of a particular discourse or genre, such as narrative analysis (Cortazzi 1993), news in the press (Sidiropoulou 2004), etc., but as far as the genre of the annual report is concerned, such a model has not yet been applied.

Van Dijk, for instance, has examined the systematic analysis of news structures in the press. He concentrates on the superstructural schemata and semantic macrostructures in order to analyse how themes and schemata are linked in news discourse. The notion of schema, as van Dijk (1985) points out, refers to the organisation of knowledge in the memory. It comprises a set of characteristic categories and constitution rules which define the linear and hierarchical ordering of the categories in a well-articulated narrative structure. Hence, van Dijk's superstructure or schemata could be explicitly defined in terms of conventional categories and rules which operate at a global level. Van Dijk found that news schemata play an important role in structuring themes and schema in news discourses.

4.2.1 Semantic Macrostructures and Schematic Superstructures

The semantic macrostructures and schematic superstructures summarise or express the gist, the theme, or the topic of the information. The former refers to the "formal representation of the global content of a text or dialogue, and therefore characterises part of the meaning of a text", whereas the latter describes the "overall form of discourse" (van Dijk 1985: 69). Themes or topics organise what is important in a text, defining the 'upshot' of what is embedded in the text. For example, the semantic macrostructures present a summary of the balance sheet section, examining the liquidity position, i.e. how much cash or easily realisable assets are available and capital structure with the help of balance sheet ratios

(Armstrong 2012). However, there are not just one, but rather several topics or possible summaries of a particular macrostructure. For instance, semantic macrostructures specify some of the details of the statement of cash flow, featuring important details about roles, functions, time, and consequences of the statement (Östring 2004).

The schematic superstructures, on the other hand, “organize thematic macrostructures, much in the same way as the syntax of a sentence organizes the meaning of a sentence” (van Dijk 1985: 69). The superstructures and macrostructures are closely related, as they indicate to the user the most important and relevance components and contents embedded in the report which help to take informed decisions about the company’s performance at large.

In annual reports, the superstructures have fixed form and position and reflect particular thematic functions, as well as operating on a global level. These schemata features (i.e. superstructures) of the reports are implicitly known by their various addressees in the business community in Oman, such as shareholders, investors, analysts and other social agents. The textual analysis of this study has revealed that the schematic superstructures of the reports have been modified in terms of form and content (see section below).

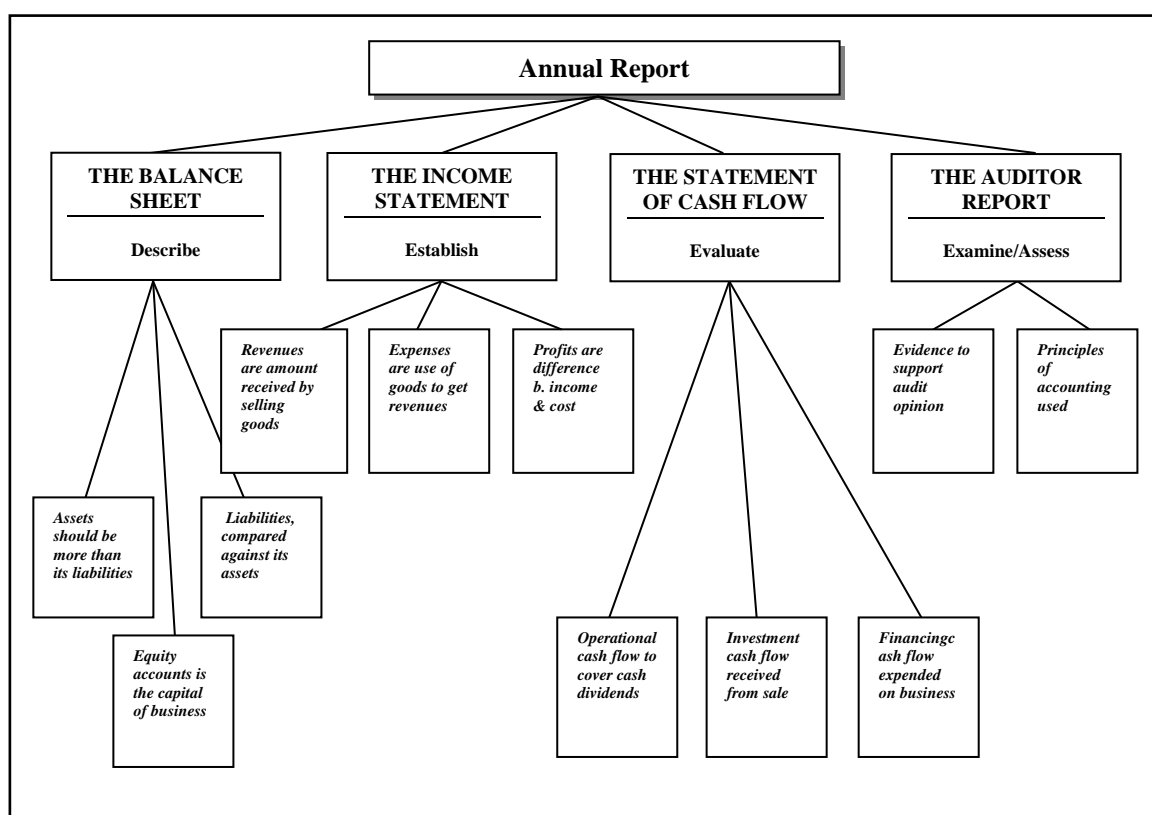
These changes which occurred at the super-structural level go in line with the economic developments in the country as more sections and sub-sections were added in the annual reports which contain detailed descriptions of the company’s products and services, as well as financial performance and results. Hence, it can be argued, in this study, that the structural forms of the schemata (superstructures) and the overall meanings (macrostructures) of the report are not arbitrary, but are a consequence of social and professional practises of various agents, e.g. chairperson, authorities, auditing firms, financial experts, in business institutional settings.

4.2.2 Schematic Structure in Annual Reports

Based on the corpus analysis of the genre of annual reports, the following schematic structure of the genre is proposed (see figure 4.2). This schemata reflects a general pattern, even if particular labels for individual superstructures have not yet been established or may vary from one company to another. For example, it has been revealed here that the genre of annual reports had expanded gradually since its establishment in 1970. Due to the business and economic developments, more business labels were used in the reports, such as the

terminological terms ‘principles of accounting policies’ and ‘corporate governance’ which started to be applied in the 2000s onwards. In Figure 4.2, the schematic superstructures are given together with an indication of their dominant function. The major superstructure categories of the reports used to describe the global form of the genre are in upper case. Their functions are marked in bold, with superstructure categories broken down further into their smaller components, for which their characteristic content (semantic macrostructures) are in italics.

Figure 4.1 Diagram of Schematic Structures in Annual Reports



The report features mentioned above have a conventional form, i.e. a schema, which arranges the global content. With reference to the annual report, it is thus argued here that there is a specified conventional schema including categories which are typical for the genre. However, the schema of the report, owing to its distinctive nature, has become an established and a shared genre over the course of time among the business community in Oman.

The schematic structures can be linked to the communicative purposes and functions of the genre of annual reports. The function shapes the genre and provides it with internal

schematic structure, as well as influence and constrains the choice of content, form and intended audiences (Swales 1990). Swales underlines that the communicative purpose of a genre is to shape the opinion of the audience, organise public behaviour, or present a certain institution in a favourable light (Swales 1990). It can be argued here that the schematic superstructures and semantic macrostructures have different functions in the report. For example, the superstructure categories have overall functions; they play significant role in informing and guiding the readerships to the different sections in the reports. The semantic macrostructures are determined by the lexical choices and grammatical structures used in the texts which emphasise the informative and persuasive functions of the reports.

With regard to translation, the textual analysis showed that there were no major changes in the Arabic translations of the schematic superstructures, i.e. the balance sheet *al-mīzānīya al-'umūmīya*, the income statement *qā'imāt ad'daḥl*, the statement of cash flow *qā'imāt at'tadaffuqāt al-mālīya* and the auditor report *taqrīr murāqibī al-ḥisābāt*. This literal translation strategy used by translation agents (see section 6.3) plays an important role in introducing key business terms and concepts to the Arab audiences in order for them to participate in the investment activities in the country.

The data analysis revealed that there are some changes in the Arabic translations of the semantic macrostructures. Translation strategies, such as addition, omission and replacement strategies were used to fulfil certain communicative functions. For instance, the general functions of the macrostructures of the reports are to inform and persuade the users of the reports about the good financial performance of the company, as well as its short and long term business forecasts. Therefore, translation agents select their translation strategies according to the purposes or functions which the translated texts are intended to accomplish for the target audience (Nord 2006).

In addition, the analysis showed that the semantic macrostructures in the reports have been expanded over the course of time, i.e. more 'information contents' have been added both in the original English versions and their Arabic translations in order to be in line with the economic developments in the country. As the figure (4.1) shows, each individual semantic macrostructure has different functions in both versions of the reports. For instance, the function of the schematic superstructure of the *balance sheet* is to provide a description to the users of the reports of three main components, i.e. assets, liabilities and equity, while

the function of the *income statement* is to establish realistic financial objectives concerning revenues, expenses and profits. The function of the *statement of cash flow*, on the other hand, is to evaluate and identify operational, investment and financing cash flow the company is generating from its activities. Whereas the function of the *audit report* is to investigate all evidence and matters that influence the auditing judgment, as well as to assess the domestic and international accounting principles of both versions.

The textual analysis revealed that there were some changes (e.g. addition, omission) in the Arabic macrostructures of the reports which aim to influence the decision-making (i.e. fulfilling persuasive function) of the Arab readers. For example, the use of personal pronouns and the addition of adjectives exist to make shareholders more involved and included in the overall process of corporate accomplishments and growth. In addition, there were some lexical variations in relation to the Arabic macrostructures (business terminologies) which pointed to the standardisation process of specific business terms, in particular business institutions. This study has shown that there is consistency in some of the reports published from 1996 to 2000, e.g. the term ‘receivables’ was rendered as ‘creditors’ in the report produced in 1998, whereas the term ‘debtors’ was used in the reports published in 1996 and 2000 (see sub-section 5.4.1).

4.3 Labels and Titles of the Reports

The English and Arabic versions of the annual reports had no labels (‘Translation’, ‘Unofficial’, ‘Official Text’, ‘Full Document’, etc.) However, such labels indicate the status of translation, the (in)visibility of the translator and the translation practises within specific institutions. Questions of status of translation and visibility and (in)visibility of translator have been the focus of research and debate in the discipline of Translation Studies (see sub-sections 2.3 & 6.2.1).

The title is mentioned on the front and the back covers of the reports; this can be seen as preliminary data, based on Lambert and van Gorp's model (1985) which includes information on the title page, layout, paratext, completeness, etc. The purpose of the layout design of the report is to guide and control the general reading of the text. The English title, *Annual Report (at-taqrīr as-sanawī)*, is the most visible component in a text with multi-function purposes. As Doyle points out, title(s) are the most “visible appeal to the reader/user [...] the convention through which the author (and the translator, and the

publisher) participate in the publicity function [...]” (Doyle 1989: 41, quoted in Mazzei 2007: 28). As a new genre emerged in the 1970s, the English label *Annual Report* was used and thus the Arabic title *at-taqrīr as-sanawī* was coined on the basis of a literal translation. The English title and its Arabic translation are followed by the year of publication (e.g. *Annual Report 2001-2002: at-taqrīr as-sanawī 2001-2002*). This connects the text with the context of the report so it can ‘bridge the distance’ between the text and the general readers of the report. From a cognitive standpoint, the title *Annual Report* and other associated components, like the logo and name of the company, prepare the user and link him or her to the company’s businesses and activities in relation to the overall performance (e.g. prospects of the year's achievements). As Elias has observed, “when reading a title, one expects to see certain symmetry between the title and the work which the title accompanies” (Elias 2005: 10).

4.4 Cover Page Layout

Both the title and the aesthetic design of the cover page of the report are essential parts as they connect the front and the back cover layout with the report elements. The cover page of the reports looks almost the same in both the English and Arabic versions. The aesthetic layout of the front and back cover is designed to invite the reader to engage analytically in the interpretation of the report. The different components of the reports might influence the stakeholders and ultimately leave a long-term impression on other users who represent, to a certain degree, the corporate world.

The cover page contains a number of components that form the general layout of the front page of the report. For example, the name of the company is the major element in the cover layout; most company names are positioned at the top-centre of the cover. There are only a few cases where the name is aligned at the centre of the cover (e.g. NGC-04) as well as at the bottom right corner of the cover page of the report (e.g. OIFC). However, most cover pages of the electronic versions of the reports do not reveal the visually aesthetic design of the cover page of the hard copies, except for few cases like the NBO. The front cover of the report also uses a logo, which is very much linked to the name of the company. The logos are abstract with normal typography and multiple colouring, except for the OIFC which use the company’s initial letters as its logo: OIFC with a curved line in blue at the top of the logo.

4.5 Table of Contents

As the front cover layout discussed above is the visible element in the report to attract the user, the table of contents assists the user locate the different areas of the report. All tables of headings are identical in both English and Arabic versions and are positioned at the top-centre of the page. The type and design of the tables differ from one report to another depending on the nature and volume of the report. For example, the table of contents which was produced by the NGC differs from the table which was produced by the OFC. The English versions use the term *Contents* while the Arabic versions use the word *muḥṭawayāt*. However, the IAS, of which Oman is a member, do not prescribe what genre conventions are to be followed by companies, but rather focuses on the quality of the information provided in the text. As far as the images are concerned, two annual reports have colourful pages, one (2003) with a background of a ship and the other (2004) of a logo. Most tables of contents pages of the annual reports of both versions are presented following the page with the portrait of Sulṭān Qābūs Ibn Sa'īd. Unlike the printed reports, which contain a table of contents page in all the English and Arabic versions, the electronic versions, do not contain this page with table of contents in some of the reports.

4.6 Headings and Sub-headings

This section explores the heading(s) and sub-headings(s) of the annual reports and the translation of the section headings and page sub-headers. The section will show how section headings and page sub-headers in the translation of annual reports indicate general translation strategies (see section 5.1).

The hard copies of the annual reports as well as the electronic ones and their translations are structured into paragraphs, heading and sub-headings. On each page of the report, a header is usually reproduced on the top of each individual page. For example, the section 'Corporate Governance' is organised into headings and sub-headings such as 'Introduction', 'Philosophy of the Company', 'Board of Directors', etc. Each section contains additional information about a particular topic. For example, the heading 'Board of Directors' includes information about the directors and their categorisation, as well as the meetings attended by each of them during the year. The sections and headings use labels defined by the IAS as well as the local regulatory body, that is, the MSM.

The hard copies and the electronic ones of the English versions and the Arabic translations of the reports show levels of variations in the section-headings and page-headers. For instance, the Arabic section-heading '*at-taqrīr as-sanawī limajlis al-idāra*' (lit. 'the annual report of the board of directors'), or in many annual reports labeled 'Chairman's Report', is proportionately longer and more explicit than the English section-heading.

Indeed, there are three different kinds of labels used in the reports; for instance, the hard printed texts (OFC) used the label 'Chairman's Report' in the English text with two different Arabic translations by the two companies, i.e. '*at-taqrīr as-sanawī li majlis al-idāra*' (lit. 'the annual report of the board of directors') and '*majlisal-idāra*' (lit. 'board of directors'). The NGCs, FSC and OIFC companies used the heading 'Director's report' in the English versions with the Arabic translation '*taqrīr majlis al-idāra*' (lit. 'report of the board of directors'), while the SIS company applied the heading 'chairman's report' in the English versions with the Arabic translation '*taqrīr ra'īs majlis al-idāra*' (lit. 'report of the chairman of the board of directors').

As far as the electronic reports are concerned, most annual reports used the section-headings 'Chairman's Report' and 'Director's Report' in the English texts with two different Arabic translations. That is, 35 annual reports used the label '*taqrīr ra'īs majlis al-idāra*' (lit. 'report of the chairman of the board of directors') and 17 reports used the label '*taqrīr majlis al-idāra*' (lit. 'report of the board of directors'). This variation in the Arabic versions of the annual reports reflects a movement towards standardisation process in some business institutions pertaining to certain financial/business terms.

In the electronic reports, most reports used the section-heading 'Principles of Accounting Policies' in the English texts with two different Arabic translations, i.e. '*as-siyāsāt al-muḥāsabīya al-ra'īsīya*' (lit. 'principles accounting policies') and '*as-siyāsāt al-muḥāsabīya al-hāmma*' (lit. 'significant accounting policies'). The former label was coined on the basis of a literal translation; whereas some changes occurred in the later label, i.e. the word *principles* was changed into *significant* in the Arabic versions. As far as the hard printed texts is concerned, the section-heading '*bayān as-siyāsāt al-muḥāsabīya al-ra'īsīya*' (lit. 'statement of principles accounting policies') was used in most annual reports.

In this study, it has been revealed that the technical terminological phrase '*īdāḥāt ḥawl al-qawā'im al-mālīya*' (lit. 'notes to the financial statements') was used both in the electronic

and hard printed texts, except for Oman fisheries companies which rendered such phrase differently over the course of time. For instance, the individual hard printed reports which were produced by Oman fisheries companies from 1996 to 2000 used the Arabic heading ‘*īdāḥāt ḥaul al-bayānāt al-mālīya*’ (lit. ‘notes to the financial data’).

Further changes in such technical terminological phrases are observed, where the national gas companies applied three section-headings labels over the course of time. For example, the headings label ‘*īdāḥāt ḥaul qawā’im al-ḥisābāt*’ (lit. ‘notes to the accounts statements’) was used in the Arabic hard printed and electronic texts produced in the 1980s and 1990s; whereas the Arabic versions, which were produced from 2000 to 2007, applied the label ‘*īdāḥāt ḥaul al-qawā’im al-mālīya*’ (lit. ‘notes to the financial statements’). From the 2008s onwards, the national gas companies used a third Arabic section-headings label, i.e. ‘*īdāḥāt ḥaul al-bayānāt al-mālīya*’ (lit. ‘notes to the financial data’). This highlighted a movement towards standardisation process in a given business institution at the macro-structural level.

4.7 Completeness of Text

This section considers the comparative analysis of the English texts and their Arabic translations pertaining to the overall completeness and textual organisation. Table 4.1 represents the structural data of the English texts and their translations.¹⁵ The criteria of selecting the reports mentioned in table 4.1 is based on the fact that the original English versions compared to their translations into Arabic showed more differences at the sentences, paragraphs and sectional levels.

¹⁵ In this study, Microsoft Word Count has been used to compute the text length of the electronic copy reports in Table 4.3. As the hard copy reports in figure 4.1 are not available electronically, they have been computed manually. It is worth noting that Arabic words are problematic; they are predominantly constituted as a series of antefix, prefix, core, suffix and postfix, thus an Arabic word can have a more obscure structure if all these affixes are attached to the root (see for example Kadri and Nie 2006). The table below shows an example of the word *ليناقدشونهم* (literary: to discuss with them).

The affixes of the word *ليناقدشونهم* (literary: to discuss with them)

Antefix	Prefix	Core	Suffix	Postfix
لـ	بـ	ناقش	ون	هم
preposition meaning to	a letter meaning the tense and the person of conjunction	discuss	termination of conjunction	a pronoun meaning them

The Microsoft word count tool is unable to extract for example the word *ليناقدشونهم* shown above from all its affixes attached to its core word. Hence, as the Arabic versions of the annual reports contain a number of affixes fixed to their roots, the result of the Microsoft word count is far from accurate.

Table 4.1Text length statistics and variations reflected in the source texts and their translations

Hard Copy Reports		Words	
Company Name	Date of Publication	English ST	Arabic TT
National Gas Company (NGC)	1989	1,969	1,970
Oman Fisheries Company (OFC_96)	1996	2,681	2,837
Oman Fisheries Company (OFC_97)	1997	2,451	2,536
Oman Fisheries Company (OFC_98)	1998	3,107	3,110
Shurooq Investment Services Co (SIS)	2000	4,760	4,952
Oman Fisheries Company (OFC_00)	2000	3,465	3,363
Oman Fisheries Company (OFC_03)	2003	4,802	5,080
Financial Services Company (FSC)	2003	9,200	8,344
Oman Fisheries Company (OFC_04)	2004	7,069	6,919
National Gas Company (NGC)	2004	7,400	7,262
Oman Investment & Finance Company (OIFC)	2005	6,506	6,014

As shown in the table above, the source texts are longer, to a certain degree, than the translations. Most translations are closer to the source texts, except for some reports. The textual comparison of the English and Arabic versions of the reports revealed that there are very few typical cases of omission of the whole section. For example, in the OFC, certain translation strategies have been adopted to deal with various sections of the report. It has been observed here that in the section ‘Management Discussions’, the whole sentence does not appear in the Arabic translation of the report.

As the above figures reveal, there are gradual increments in the volume of information pertaining to the reports produced from 1996 onwards. This manifests the fact that owing to socioeconomic development in Oman, the English versions of annual reports and their Arabic translations have been changed, extended and transformed over time at the structural and paratextual level. Table 4.2 illustrates the structural data of the two source texts of the NGC.

Table 4.2 Text length statistics of NGC

FULL-TEXTS	Words	Sentences	Paragraphs
NGC-89	1,969	136	43
NGC-04	7,400	397	156

It has been shown that some additional information has been added in few Arabic versions of the reports at the structural, layout and paratextual levels. For example, the report of the NGC produced in 2004 contains more sentences and numbers of pages than the report of 1989. With regard to the layout, the NGC-04 report is relatively more colourful than that of NGC-89 and contains tables, as well as a line chart. This suggests that the additional

information which has been added in the report (e.g. structure, layout, paratext) over the course of time is to conform to the stakeholders' aspirations and expectations and to fulfil the requirements of the domestic and global market as well.

In the OFC report, different translation strategies have been applied to handle a particular problem. For instance, in the section on 'Corporate Governance' the following sentence has been added in the Arabic version:

(1)

[AV] وبالرغم من ان التقرير السنوي للشركة يغطي الى حد كبير المتطلبات المشار اليها، الا اننا نورد ادناه اغلب الجوانب المشار اليها في الميثاق.

[GLOSS] Although the annual report of the company covers - to a considerable degree - the mentioned requirements, we present below most aspects stated in the Corporate Governance [FSC, Corporate Governance Report: p.10].

This sentence is located in the introductory section of the 'Corporate Governance Report' of the FSC. It informs the Arabic reader in particular that the FSC will refer to most requirements of the 'Corporate Governance' of "joint stock companies issued by the Capital Market Authorities No. 11/2002 dated 3 June 2002" (cf. FSC 2003: 10).

Parts of the elements included under the heading 'Debtors and Prepayments' have been added in OFC-03. This section carries the following sub-heading, "(b) The movement in provision against other receivables is as below:" (cf. OFC 2003: 13). The addition of such information in the Arabic version shows how institutional factors inform translational choices in order to fulfil corporate goals.

In the SIS, major changes occurred in the chairperson's report when a paragraph in the section entitled 'International Markets – overview' has been omitted. This section attempts to establish a relationship between the performance of the company in the stock market and the situation with respect to regional and international markets, especially with reference to oil prices and the US market as well. However, the following paragraph does not appear in the Arabic version:

(2)

[EV] The economic indices of USA were signaling the onset of a recession coupled with profit warning of major US companies as well as others outside US. The efforts to pump prime the market by reducing interest did not help matters [SIS, Chairman's Report: p.3].

Here, the paragraph focuses on one major reason behind the disturbances in the global stock markets, and that is the negative performance of the US economy which had a

substantial impact on the Arabian stock markets, including Oman. The omission of such information can be related to the fact that the institution (i.e. the SIS) attempts to conceal the negative factors which might effect the investors' behaviour pertaining to the buying or selling of stocks of shares.

Furthermore, another major change occurred in the SIS, specifically in the chairperson's message, where a whole paragraph does not appear in the Arabic version of the report. This paragraph is situated in the section entitled 'Performance' which presents a brief reflection and analytical comparison of the company's performance during the year 2000 and the previous year. The following omitted paragraph reflects on the reason for the company's below average performance compared to the previous year.

(3)

[EV] Notwithstanding the significant market turbulence during year 2001, your company has entered the current year with considerable optimism backed by recognized strategies and with the hope that the year should usher good performance [SIS, Chairman's Report: p.4].

In the above-mentioned paragraph, the chairperson's message offers assurances to the shareholders in the matter of the company's performance in 2001.

Table 4.3Text Length Statistics

ELECTRONIC COPY REPORTS		Words	
Company Name	Date of Publication	English ST	Arabic TT
Dhofar University (DU)	2005	9,030	10,683
Global Financial Investments (GFI)	2004	7,284	10,961
Oman United Insurance (OUI)	2004	10,589	11,490
Muscat Finance Company (MFC)	2004	6,450	6,920
Oman Holding International (OHI)	2006	13,610	13,852
Bander Al Rowdha Company (BRC)	2005	6,544	6,603
Bank Muscat (BM)	2004	14,350	14,589
Global Financial Investments (GFI)	2004	7,284	10,961

Similarly, variations in both source texts and their translations can be observed in the texts produced electronically. However, both the original English texts and their translations into Arabic are short, as Table 4.3 shows.

The textual data analysis revealed that there have been major changes reflected in the 'Corporate Governance' section of the Arabic text, where the following paragraph, which is related to the election of the board of the directors of the company, has been deleted:

(4)

[EV] ~~Elections for a new Board of Directors were held following the transformation of AKPC to a public joint stock company on 22nd September 2004. In line with CMA procedures, the~~

~~Company obtained “Nomination Forms” from prospective directors, which were vetted by the Company’s legal counsel, before forwarding to the CMA for formal verification.~~ [KPC, Corporate Governance: p.11, crossing out, bold and colour format in original]¹⁶

It seems that the above paragraph is part of a drafted text which has been revised using the ‘Track changes and comments’ system in *Microsoft Word*. Apparently, the whole paragraph has been crossed out using a bold and colour format. In fact, many sections of the source text have been revised using this system and posted with the amendments on the Muscat Securities Market website, whereas the Arabic translation was posted on the website following the final revision of the text. In annual reports, this practise shows that there had been some revision to the English text and the Arabic one is based on the final version. Furthermore, this practise, which can be found in the OUI, as well as other reports, such as BD, GHC, OAS, PSC and FSC, points to procedures of translation in a particular institution in a certain period of time.

There are a few cases where a whole paragraph has been omitted or added; for example, this can be found in BRC, particularly under the section of MD&A, where the following paragraph has been added in the Arabic version.

(5)

[AV] وبناء عليه فقد انخفضت خسائر التشغيل بصورة كبيرة من = 66.335 ريال عماني الى = 22.028 ريال عماني وذلك بسبب قيام الشركة باتتباع سياسات ترشيد الانفاق واتخاذ اجراءات وتدابير لخفض المصاريف الادارية والتكاليف العامة للموظفين وعدم وجود مخصص للديون الهالكة. كما انخفض صافي خسائر الشركة في نهاية عام 2005م لتصل مبلغ وقدره = 86.116 ريال عماني بعد ان كانت تبلغ = 119.899 ريال عماني في العام الماضي.

[GLOSS] Accordingly, the operational loss has decreased drastically from OMR 66,335 to OMR 22,028. This is due to the fact that the company has adopted the rationalisation of expenditure policies and applied procedures and measures in order to reduce administrative expenses and costs and non-provisions for bad debts. In addition, the company’s net loss decreased at the end of 2005 to reach a total amount of OMR 86,116, when it amounted to OMR 119,899 in the last year [BRC, MD&A: p.11].

The above example is related to the comparative analysis of the loss the company made in 2005 and 2004 to inform the Arab readers about minimising expenditures and maximising the profit margin of the company in order to gain their confidence, whereas in the next example, another paragraph has been added in the Arabic version in which the board of directors communicates with the Arab readers regarding the allowances paid to the directors of the company:

¹⁶ MSM website: <http://www.msm.gov.om> [Last accessed 04/10/2007]

(6)

[AV] بناء على موافقة وزارة السياحة فقد تم مكافأة أعضاء لجنة التسيير نظير جهودهم في تسيير أعمال الشركة خلال عام 2005 حيث بلغت اجمالي مكافآت لجنة التسيير مبلغ وقدره =/3.000 ريال عماني. علما بان الشركة دفعت مبلغ اجمالي وقدره =/4.000 ريال عماني كأتعاب حضور جلسات لجنة التسيير عن عام 2003م كون ان عدد اعضاء اللجنة كان 4، اما في عام 2004م فقد دفعت الشركة بعد موافقة وزارة السياحة مبلغ اجمالي وقدره =/3000 ريال عماني نظرا لانخفاض عدد أعضاء اللجنة إلى ثلاثة اعضاء فقط.

[GLOSS] Based on the approval of the Ministry of Tourism, allowances were given to the steering committee for their efforts in administrating the company's businesses during 2005. The total remunerations of the steering committee amounted to OMR 3,000. As the number of the committee members was 4, the company paid a total amount of OMR 4,000 as fees for 'attendance at steering committee' meetings during 2003, whereas in 2004, following the approval of the Ministry of Tourism, the company paid a total amount of OMR 3,000 as there was a decrease in the number of committee members to three only [BRC, MD&A: p.12].

In addition, there are some major omissions in the Arabic version where a very small section (approx 17 words) entitled 'Risks and Concerns' has been omitted. This section is situated in the MD&A in which the board of directors explains that the risks and concerns are broadly related to the shortage of investments. In addition, the following paragraph has been omitted from the Arabic text:

(7)

[EV] As advised by the Ministry of Finance, Pricewaterhouse Coopers carried out the feasibility study in Oct 2005 with regard to the expected outcome of implementing the proposed restructuring scheme, the Company's plans to improve its performance and financial position, and an evaluation of the Company's performance and financial position in the event of its merger with the Capital Area Yacht Centre (CAYC). The report was forwarded to the Ministry of Finance for approval after a review was carried out by the Ministry of Tourism. The Company is still awaiting the approval. Net loss for the year was RO 86,116 as against RO 119,899 in the previous year [BRC, MD&A: p.5].

Here, the paragraph contains significant information for shareholders about projects and goals set by the board of directors; in order to show its commitments and restore the shareholders' confidence, the board of directors provides an analytical comparison of the net loss the company made during the previous two years.

Although the decision to add, omit or make changes in the figures is relatively rare in annual reports, it has been discovered that some figures have been added and changed in the Arabic version of DU on page 37 in the 'Notes to the Financial Statements'. Specifically, under the sub-section of 'Relations with Parties of Interest', the figure 6,600 has been added in the target text. This figure is related to the insurance expenses. In the same section, the figure 202,645 has been changed into 206,645 in the Arabic version as well; this shows (ir)responsibilities and the power of translators and the processes of translation in a particular institution in a certain period of time.

However, providing consistent and comprehensive assessment of a company's financial numbers and condition, including information about debts, accounts, and contingent liabilities, should be the focal point of annual reports, specifically the 'Notes to the Financial Statements. The issue of inconsistency and selective words and figures would destabilise the confidence of the shareholders and potential investors and ultimately impair the credibility of the report and the company as a whole.

4.8 Visual Information

Annual reports are frequently accompanied by pictorial and graphic corporate images which constitute an integral part of the layout and the completeness of the report (see section 4.6 above) as a whole. The visual aspects of the information resources enhance the comprehensibility and the effect of the words and figures they introduce. Visual elements, in particular graphs and tables of financial information, are mainly utilised to guide users in discovering tendencies and correlations in the data presented in the financial statements; this will inform or even influence the reader's decision-making process with respect to the overall understanding of the data revealed in the report (see for example Burgess et. al 2008).

4.8.1 Graphs

Graphs are a tool for describing financial results, reinforcing the comprehensibility and accuracy of the information provided and communicating the key concepts and information manifested in the report as well. There are different types of financial graphs which are used in annual reports, specifically combination graphs, line graphs, column graphs and pie graphs. All graphs are reproduced in the translations in both the printed hard reports and the electronic ones.

4.8.2 Tables

Although graphs are considered an important component in the presentation of comparative information and analysis of data, tables are used widely in annual reports as a traditional method of reporting data in a written form through numbers arranged in tables. Similar to graphs, tables reinforce the comprehensibility of the information and link facts and figures in the different sections of the report. With respect to the printed and electronic copies of

annual reports, most tables in the printed and electronic sources texts were reproduced in the translations.

4.8.3 Photos

Similar to the visual layouts such as graphs and tables, photographs are considered significant paratextual material and aesthetic aspects embedded in the reports. Photographs give us broader clues about the production of the texts within the sociocultural, ideological and political context. The printed hard copies of the reports produced earlier in the 1980s and 1990s contain fewer visual images than the later ones; this could be related to the transformation process of the genre conventions of the report over the course of time. As the electronic copy reports focus more on presenting the facts to the readers, they contain fewer visual images.

The hard copy reports and their translations are accompanied by a portrait of Sulṭān Qābūs Ibn Saʿīd of Oman on the first page of the reports, captioned with his title ‘His Majesty Sultan Qaboos Bin Said’ below the portrait in a medium and bigger font-size.

Figure 4.2 Photos of Sulṭān Qābūs in traditional and military dress



The portrait depicts the Sulṭān dressing in traditional costume. To reflect its nature and the activity of its company, the OFCs also display the portrait of Sulṭān Qābūs Ibn Saʿīd in military uniform on board a vessel. It is worth stating that the typeface (i.e. font type and size) of the caption has changed over the course of time. For example, the typeface of the caption of the earlier reports, which were produced in the 1990s, are in big font and bolder than the ones which are produced in 2000 onwards. In its electronic version, NBO is the only company which contains a portrait of the Sulṭān. The portrait is positioned on the first page of the Arabic translation and on the second page of the English version. The portraits

of the board of directors can be observed in only one hard copy report, viz. SIS, captioned with their names and designations on the third page of the report. It could be argued here that as the printed brochures of the texts should appeal to larger audiences, they contain relatively more visual images (e.g. photos at the front and back cover of the reports, colourful charts and tables and portraits of the Sultān) than the electronic ones.

4.9 Conclusion

This chapter examined the schematic structure in annual reports, mainly building on the work by van Dijk (1985); this helps us to gain an insight into the role and functions as well as the textual structures of the genre.

This chapter has compared macro-structural aspects of the English and Arabic versions. It has explored six major aspects: (1) schematic structure in annual reports, (2) title of the reports, (3) page cover layout of the reports, (4) table of content(s), (5) heading and sub-headings, (6) completeness of the texts, and (7) visual information. In the title of the report section, the study has discussed and explained how the title plays an important role in regulating the overall reading of the text. The cover page of the reports uses visually aesthetic material, especially in the printed copies, in order to produce indirect effects and communicate the required information to the intended reader. Moreover, the hard printed texts contain a table of contents in the source texts and their translations. Based on the nature and size of the report, the table of contents differs from one report to another in terms of the meta-textual aspects and the position of various headings and sub-headings as well. The study also showed that the hard printed copies and the electronic ones contain sections with headings and sub-headings and each heading contains paragraphs which include certain information and fulfil specific purposes. The visual elements' properties and layouts and page-headers in the sections and sub-sections help the reader to focus on particular information in the report. It has also been found, in this chapter, that the labels and the meta-textual items were not consistent in the source texts and their translations, especially at the section-headings and page-headers levels; however, this inconsistency points to temporal transmission of business terminology in annual reports at large. With regard to completeness of text, the study showed that more deletion than addition strategies have been used in the printed texts at the sentence and paragraph levels in different sections of the reports. Furthermore, it has been found here that the omission does not merely include words, but also figures, as reflected in one annual report.

However, in the electronic versions, the omissions and changes which took place at the section and paragraph level were the most adopted strategies in the texts, while the addition strategy has been used in the Arabic versions at the paragraph level, except for one report where a whole section has been added in the Arabic version. It has been found here that crossing out is another strategy applied in the annual reports which appear mainly in the English version, and which points to a number of issues, such as institutional procedures, lack of responsibilities or attitudes towards the quality of the text and the power of the translator in a given institution. Finally, it has been shown, in this study, that the volume of visual images could point to the developments of the genre conventions of the report over the course of time. The next chapter describes and explains the textual profiles of the original English versions of the reports and their translations into Arabic.

Chapter Five

Textual Analysis of Annual Reports

5.1 Introduction

The previous chapter investigated how the different elements of textual organisation of the translation profiles of the two language versions of the annual reports, e.g. layout, title, headings and sub-headings reflect sociocultural development over the course of time. Chapter five draws on the premises that ideology and power relations primarily determine the preparation, production and dissemination of annual reports at the macro and micro – structural levels, and that ideology acts as a filtering mechanism during the translational process.

Owing to the institutional conditions (see section 6.2) which shaped the Arabic translations of annual reports, and on a theoretical level, this thesis has emphasised the power relations between translators and other social agents (see section 6.3), as well as the ideological significances which regulate the translational production processes of the reports as a whole. In addition, ideology, in this thesis, largely focuses on the social functions of symbolic goods and practises “which is vital for the conceptualisation of sociology of translation” (Wolf 2007: 10). With respect to ideological aspects in Translation Studies, Schäffner maintains that

“[...] it can be said that any translation is ideological since the choice of a source text and the use to which the subsequent target text is put is determined by interests, aims and objectives of social agents. But ideological aspects can also be determined within a text itself, both at the lexical level ... and the grammatical level” (Schäffner 2003b: 23).

Based on the detailed comparative textual analysis at the micro-structural level, this chapter sets out to establish how ideological factors inform translation choices at the textual profiles of the original English versions of annual reports and their translations into Arabic. The chapter focuses on the interaction of a number of textual elements in the English and Arabic versions of annual reports, that is, the characteristic features of annual reports. Lexical variations, use of personal pronouns, modality, terminologies, will be covered in sections (5.4-5.8), whereas cases of translational strategies will be examined within and

across the corpus in sections (5.2-5.6). For a comprehensive discussion of the examples under scrutiny, historical and political contexts are explained.

The reason for selecting examples of translation strategies in this chapter is based on the following criteria. First, a detailed comparison between both, original English versions of annual reports and their translations into Arabic was conducted. These comparisons (see chapter 4) revealed that some translation strategies, such as addition, omission, replacement and crossing-out of information occur dominantly in the translations of annual reports. The second type of criteria is identifying key characteristic features of annual reports as a result of the comparisons of the English and Arabic versions of the reports, such as the use of personal pronouns, modality and terminologies.

The typology of translation strategies for the following discussion is the one proposed by Chesterman (1997) who attempts to arrive at a systematic classification of translation strategies. These translation strategies provide “the possibility of contrasting and comparing parallel data from different sources offer new research opportunities” (Jensen and Jackobsen 2000: 115). Moreover, such strategies will be used to categorise textual differences found in the two language versions of annual reports in the corpus.

A strategy is defined as a process of textual manipulation which is goal-oriented, problem-focused, potentially conscious, and intersubjective (see for example Wilss 1983 and Jääskeläinen 1993). Chesterman (1997) emphasises the immense terminological confusion that surrounds the aspect of translation strategies. He distinguishes between two strategies: comprehension and production. The former concentrates on analysing the source text; whereas the latter is applied to examine how the linguistic item is manipulated to produce the target text. For the purpose of this study, the term strategy will be used to refer to the actual textual decisions taken by the translator to produce a target text.

Chesterman (1997) classifies translation strategies into three main categories: syntactic, semantic and pragmatic. He acknowledges that these three types overlap to some extent, for instance, the “pragmatic ones usually involve semantic and syntactic ones as well, etc.” (Chesterman 1997: 93).

Syntactic translation strategies, which tend to manipulate form, include features, such as “average sentence length, typical distribution of clause types, clause structures, structural complexity, noun phrase structures, word-classes, stative vs. dynamic verbs” (Chesterman

1997: 83). Syntactic translation strategies “have effects on the form of the text, that is, looked at from the point of view of comparing the ST and TT, they indicate a change in the grammatical form” (Schäffner and Wieseemann 2001: 28). ‘Literal translation’ strategy, an example of syntactic translation strategies, is found throughout the corpus where structure is maximally close to the source language (SL) form, and at the same time grammatically correct according to the target language (TL) conventions (Chesterman 1997). For instance, the English label *Annual Report* (see section 4.2), which appeared at the front and back cover of the reports, was applied and thus the Arabic title *at-taqrīr as-sanawī* was coined on the basis of a literal translation.

Second, semantic translation strategies “have to do with lexical semantics, but also include aspects of clause meaning such as emphasis. Semantic strategies manipulate meaning” (Chesterman 1997: 101). These strategies were derived from Vinay and Darbelnet’s (1958/1995) concept of ‘modulation’. While semantic strategies may rise from structural differences between English and Arabic versions of annual reports, there are often a number of semantic choices available for the translator. These semantic choices might result in lexical variations (e.g. terminology) reflected in the Arabic versions of the reports.

Finally, pragmatic translation strategies which have to do with the selection of information in the target text manipulate the message of the translation itself. This strategy involves “selection of information in the TT, a selection that is governed by the translator’s knowledge of the prospective readership of the translation” (Chesterman 1997: 107), such as cultural filtering, information change, interpersonal change, illocutionary change, etc. The ‘Information change’ strategy for instance, refers to “either the addition of new (non-inferable) information which is deemed to be relevant to the TT readership but which is not present in the ST, or the omission of ST information deemed to be irrelevant ...” (Chesterman 1997: 109).

‘Cultural filtering’, on the other hand, refers to the adaptation of source culture specific terms to target cultural norms and expectations (Chesterman 1997). Schäffner and Wieseemann hold that cultural filtering is the “adaptation of, in particular, source culture-specific terms- *realia*- to target culture norms and expectations, with exoticisation as the opposite procedure” (Schäffner and Wieseemann 2001: 30, italics in original). This translation strategy applies to cultural-specific items, e.g. *ḥaḍīzahū allah wā ra’āhū*,

subhānahū wā ta'āla and *naḥmadūllah* to make it conform to the expectations of a particular readerships.

As part of the micro investigation, this chapter applies strategies and labels formulated by Chesterman (1997), that is, ‘information change’ (addition and omission) and ‘explicitness change’ strategies. The explicitness change strategy is used by translators to make the information of the target text either more explicit (explicitation) or more implicit (implication). The explicitness change strategy was first presented by Vinay and Darbeinet (1958) and further elaborated by Nida (1964), though he does not literally applied the terms ‘explicitation’ and ‘implication’ (Klaudy 2008). For the purpose of this study, explicitation is used here as a broader concept which incorporates the more specific notion of addition. For instance, the translators of the annual reports apply addition strategy to clarify business/financial terminology to the Arab end-users of the reports. In addition, this study developed the label ‘replacement’ strategy as this label does not exist in Chesterman’s categorisation of translation strategies.

These translation strategies serve as a guide for a researcher in order to identify and analyse certain aspects in the texts, such as culture-specific, modality, pronouns and terminology. The cultural and syntactic-grammatical aspects are described and explained with reference to institutions, practises and policies, as well as the overarching sociocultural and political situations of the original English versions of annual reports and their translations into Arabic. Hence, insight can be gained into translational practises, cultural and ideological significances, as well as power relations reflected at the textual level of the two versions.

The comparative textual analysis presented in this chapter is grounded in the Hofstede’s cultural dimensions (1980, 2001) specifically the power distance and individualism versus collectivism (see section 2.5) in order to investigate the national values practised by various translation and social agents in specific institutions. These dimensions are also of relevance for investigating translation in the context of business institutions (e.g. financial reporting). Such dimensions will offer invaluable insights into national values of Oman society and agents operating in business institutions. In addition, this comparative textual analysis will use Boudieu’s sociological model, that is, field capital and habitus. These key concepts are highly intertwined which aim to investigate not only the sociology of institutions, but the agents as well.

Gounavic points out that Bourdieu's model attempts to establish a correlation between "the text as a production in the process of being carried out of the product itself and of its consumption in the social fields, the whole seen in a relational manner" (Gounavic 2005: 148). Therefore, the model will allow us to analyse the business institutions, that is, the field and the enduring dispositions, which Bourdieu termed as habitus. This will help us to have a better grasp of the production and reproduction of the English and Arabic versions of annual reports within sociocultural and historical context and the impact of social agents on translation process.

5.2 Treatment of Religious References

It is important to state that social and cultural factors are not independent, but rather interdependent variables, being inter-linked in many complex ways. Previous research on the influence of religion on businesses focus mainly on management, economic and international standardisation (e.g. Wienen 1997 and White 2004), but this influence has not yet been investigated from the perspective of translation studies specifically the translation of annual reports.

Oman has undergone significant changes in social structure (see section 1.1); its economic activities and modern business entrepreneurs, such as managers, board of directors, and chairperson and the new 'entrepreneurship culture' are broadly intertwined with sociocultural and political attributes. Global activities in business and politics are considered new practises for the Oman's people, particularly since the beginning of the renaissance era, that is, the very beginning of 1970.

Although the Oman's people have practised business and other activities in the domestic and international spheres, such as diplomacy, tourism, industry, etc. for a long time, they continue to be influenced by deep-rooted social values, inherited folk practises, politics and even religion. These aspects are widely reflected in the annual reports produced by companies operating in Muscat and other areas in the country (e.g. Dhofar, Sohar, Nizwa). The political and societal structures of the Arab world are considered important factors which define the discursive practises manifested in these reports. These practises have been created, enhanced, and reproduced over the course of time. This is quite evident in the annual reports and their Arabic translations, specifically the chairperson's report section where traditional values and ideological underpinnings play significant role and define Oman's people ways of thought and behaviour.

Religion plays an important role in Oman, both in private and public domains. It governs not only a set of beliefs, but outlines a way of life. In most Muslim countries, including Oman, religion has an enormous impact on various institutions, such as economic and educational systems. Unlike western business practises, Islamic transactions are based on a set of Sharia rules which prohibit the paying and receiving of interest and promote the principles of profit and loss sharing. In Islamic law (i.e. the Sharia), any guaranteed or predetermined fixed return rate is unethical and against the moral value system of Islam. This religious forbiddance of interests is considered a springboard for the establishment of new institutions and practices, such as the ‘interest-free Islamic bankings’.

The textual and discursive evidences in this study showed that both the original English versions and their translations into Arabic followed western model in financial reporting particularly and business practises in general. It has been found, in chapter 4, that although the form and structure of annual reports were designed according to the western accounting standards, specifically IAS (see sub-section 6.2.2), the Arabic versions were modified in order to appeal to target culture addressees. The translation strategies adopted at the macro-structural level, for instance, pointed to inconsistency on the mega textual perspective, lack of quality and transformation process of certain terminology over time.

Turning to the micro-structural level, the term *‘fā’ida’* (lit. ‘interest’), for instance, has been used more frequently in the original English versions and their translations into Arabic. This reveals that interest-based dealings in financial reporting maybe in line with western model, which is regulated by international standards. The use of the term *fā’ida* reflects the religious habitus of the companies and their agents responsible for moulding the social structures and sources of capital which redefine the boundaries of business and investment activities in the country. There were only some cases where the Arabic translations employed information change strategy, thus translating the term interest into *‘huqūq’* (lit. ‘equities’), *‘ashum’* (lit. ‘dividends’), *‘hişşa’* (lit. ‘share’) and *‘daḡl’* (lit. ‘revenue’). In very few cases, explicitation was used in translating the term ‘interest’ into *‘ra’s al-māl’* (lit. ‘capital’). The information change strategy (addition and omission) rendering the term *interest* can be found in the following examples¹⁷:

¹⁷ For the sake of simplicity, this thesis applies the word “gloss” which aims to help the reader to comprehend the source language context.

(8)

[AV] ... contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date, irrespective of the extent of any minority interest [TIH, Notes to the Financial Statements: p.23].

[EV] وتدرج تلك الاستثمارات بشكل مبدئي بالتكلفة ويعاد قياسها لاحقاً بالتكلفة المهلكة باستخدام طريقة العائد الفعلي ناقصاً أي مخصص للإنخفاض بالقيمة. تحتسب التكلفة المهلكة عن طريق الأخذ بالحسبان أي خصم أو علاوة عند الحيابة.

[GLOSS] The identifiable assets and probable liabilities upon merger enterprises are measured- in principle- with fair value at the possession date regardless of the extent of minority equities.

(9)

[EV] These are initially recorded at cost and subsequently re-measured at amortised cost using the effective interest rate method, less any provision for impairment [OFM, Statement of Principal Accounting Policies: p.12].

[AV] وتدرج تلك الاستثمارات بشكل مبدئي بالتكلفة ويعاد قياسها لاحقاً بالتكلفة المهلكة باستخدام طريقة العائد الفعلي ناقصاً أي مخصص للإنخفاض بالقيمة. تحتسب التكلفة المهلكة عن طريق الأخذ بالحسبان أي خصم أو علاوة عند الحيابة.

[GLOSS] The investments are preliminarily registered in cost and are eventually re-evaluated at amortised cost applying the actual yield method, less any provision for impairment.

(10)

[EV] Having 10% or more interest in the company [SMC, Notes to the Financial Statements: p.12].

[AV] تمتلك نسبة 10% أو أكثر من رأسمال الشركة.

[GLOSS] Possess the percentage of 10% or more of the company's capital.

Interest is frequently mentioned in most English texts and their translations into Arabic. This word is associated, specifically with technical and financial terms, depending on the context and activity of the company. 'Interest' is a crucial word for the overall argument, as it underscores the central and intertwined ideological significance of western, Arab and Islamic values in doing businesses and investment across borders, specifically in Arab countries like Oman. It has been argued here that foreign and western expertise was significant for developing the basic infrastructure of the country at large (see section1.1). Despite the addition of sociocultural elements at the macro textual perspective, the Arabic versions reflected aspects of capitalism and western economic systems and techniques (IAS model) for investment, specifically in the sphere of financial reporting.

The textual analysis shows that religious references have been used broadly in annual reports. These references are reflected in most English versions of the reports and which have been added and reinforced in the Arabic translations texts, e.g. phrases, such as 'insh'allah' (lit. 'God Willing'), 'ḥafīzahū allah wā ra'āhū' (lit. 'May God protect him'), 'subḥānahū wā ta'āla' (lit: 'Praise and Glorify'), 'naḥmadūllah' (lit. 'Praise be to God') and 'ṣadaqāllahū al-aẓīm' (lit. 'Mighty Allah Speaketh the Truth'). Such religious

references can be found in the chairperson's message, specifically at the opening and closing of the message. This reflects the religious habitus of the social agents and shareholders in the field of business which ultimately influences the translation decisions the translators make when performing the act of translation; this habitus, however, constitutes the social structures and sources of capital which defines the boundaries of the field of business and produces other sub-fields over time, such as translating the annual reports. The boundaries of the field of business and the sub-field of translating the annual reports can be explained in relation to the concepts of autonomy and heteronomy.

The field of business is a hierarchically structured set of interlated positions occupied by various social agents (translators, employees, managers, chairpersons, etc) to fulfil its economic profits and meet the expectations of the shareholders domestically and regionally. In addition, the business field is an autonomous entity; it means the field has developed its own terminologies, competitive norms, standards of conduct and managed quality and innovation. It imported foreign practises and expertise to conduct its activities and manage its capital resources since its establishment in the 1970s. In other words, the field operates independently and intersects with other heteronomous sub-fields, such as the act of translating the annual reports, regulatory bodies, auditing firms. This sub-field of translating the annual reports does not operate in isolation, but rather depend largely on the established laws and creiteria of the business field. However, the existence of the field of business and its sub-field gave rise not only to constant struggle to gain capital, but to mediate between social agents who are occupying professional positions to produce an Arabic and English versions of annual reports which can appeal to a wider audiences. The agents who engage in the process of mediation and cooperation to carry out the work of translating the annual reports behave in a "hierarically organized system of titles, and which thereby contributes to the determination relative positions between agents and group" (Bourdieu 1991: 240).

Table 5.1 Religious references in Arabic and English versions of annual reports

HARD COPY REPORTS		Religious References	
Company Name	Year	ST	TT
Oman Fisheries (OF-96)	1995-96	-	2
Oman Fisheries (OF-97)	1996-97	-	3
Oman Fisheries (OF-98)	1997-98	-	3
Oman Fisheries (OF-0)	1999-0	2	3
Shurooq Investment (SI)	2000	1	1
Oman Fisheries (OF-02)	2001-02	2	3
Oman Fisheries (OF-03)	2002-03	2	4
Oman Fisheries (OF-04)	2003-04	3	6
Construction Material Industries (CMI)	2003	1	1
Financial Services Company (FSC)	2003	1	5
National Gas (NG-04)	2004	-	1
Oman Investment & Finance (OIF)	2005	-	1

This table shows differences in the frequency of religious references; the most frequent additions are in the case of Oman Fisheries. The textual analysis reveals that the chairperson of Oman Fisheries is called ‘*šaiḳ*’, (lit. ‘title commonly used to designate a leader of a tribe’). In Oman, the tribal system is the traditional underpinning system of the whole social space.

The religious references, in annual reports, are used as a communicative resource that provides translators, chairperson, board of directors and managers with the prospect of carrying out their action without jeopardising their self-image or that of the users of the reports. The self-image is an essential part, acquired by the agents in order to develop individual and collective attitudes and beliefs towards mobilising the public decision in ways that might help access, and ultimately gain more shareholders in the market. The mechanism of self-image of the social agents signals a complex web of power relations between various positions in the sub-field of translating the annual reports on the one hand, and regulatory bodies on the other. For example, social agents and regulatory bodies need to meet the expectations of the shareholders by producing accurate and transparent annual reports in order to gain various types of capital. Moreover, the addition of religious references in the target texts underlines the multifaceted pragmatic function and context in which such agents associate the use of these references to further their corporate goals.

In the following sections, religious references, which have been added and reinforced in the Arabic versions, are worth examining as they underlie some of the values and principles the agents embrace specifically of their belief in the Qur'ān. These references aim to strengthen the corporate positions of the social agents, specifically the chairpersons who invest in the symbolic capital, which is very often attached to sheikdom and political authority and recognition. The symbolic capital based on the beliefs derived from the Qur'ān and *ḥadīth* (the Prophet's sayings); these beliefs are used by social agents not only as a communicative tool to exercise considerable power on the minds of shareholders, but also as discursive features for legitimising and reinforcing a dominant ideology in the corporate institutional settings. Van Dijk (1981) argues that languages and discourses play a essential role in establishing common social cognitions which are recognised by social agents operating in particular institutions, in our case, business settings; hence, ideologies have both cognitive perspectives that deal with mental objects (e.g. ideal, beliefs, thoughts) and social bearings (e.g. translators, chairpersons, directors).

The down mentioned references will be discussed in relation to three main Qur'ānic verses as rhetorical functions in order to fulfil certain objectives: '*insh'allah*' (lit. 'God Willing'), '*Bi-smi llāhi r-ra_māni r-ra_īmi*' (lit. 'In the name of God, the Merciful, the Compassionate'), and '*as'salāmu'alīkum*' (lit. 'May peace be upon you').

5.2.1 Insha' Allah, God Willing

The analysis of the Qur'ānic reference *Insh'Allāh*, which appeared in twelve Arabic texts and occurred only four times respectively in English texts, depends on the social context in which the reference is being expressed. Muslims use *Insh'Allāh* in particular circumstances to reflect pragmatic purposes, e.g. to increase and enhance the credibility of a specific statement, as such reference represents the word of God (Nazzal 2010). In Arab and Islamic countries, *Insha'Allāh*, Arabic for "God Willing", has become a standard way of ending an utterance about future action which depends on God's will. Whereas in English the interpretation of the future is therefore radically different from the Islamic-Arabic one in terms of how we view God's will in relation to human intentions, the notion of free will, and the role of God in everyday human affairs (Sussex 2012).

The examples stated in the sub-sections below can be related to the notion of "naming" which helps to uncover some of the translation practises adopted by translation agents at a

particular sociocultural and historical moment. The examples in this section show religious titles and/or names at the micro-structural level where social agents, including translators added titles charged with expressions, such as God willing, May peace be upon you, etc. in order to align with the prevailing Islamic rituals in the society. The translation strategies adopted in the target texts underscore shared Islamic values as the basis for collective identity among social agents in the business field in particular and the people across the country in general. It can be argued here that the religious names, which are used at the textual level in annual reports became an undisputed set of beliefs and values that reinforce communicative effectiveness in order to achieve economic capital. Despite the fact that annual reports apply business practises imported from dominant western social space, the reports highlight apparent adherence to collectively recognised sociocultural and religious titles. In addition, the religious names employed in this section take the forms of cultural and symbolic capital as well, since the social agents use the religious titles as a tool to legitimate their position as members in Omani social community. In addition, they use religious titles as an important resource in order to mobilise wider audiences or shareholders and ultimately maximise their financial capital and strengthen the position of their institution in the sub-field of translating the annual reports.

In annual reports there were some cases where *Insha'Allāh* was used in the middle of an utterance, as well as a rhetorical tool to produce an effect on their Arab readers' attitudes and behaviour, as the following examples show:

(11)

[EV] The Plant has already reached Muscat and should be operational by the commencement of the second quarter [NGC_04, Directors' Report: p.1].

[AV] والجدير بالذكر أن هذه الوحدة قد وصلت مسقط ومن المفترض أن يبدأ التشغيل مع بداية الربع الثاني من هذا العام إن شاء الله.

[GLOSS] It is worth pointing out that the unit has arrived in Muscat and is expected to start to function at the beginning of the second quarter of this year, God Willing.

(12)

[EV] However, they faced some obstacles in obtaining the required permission for utilizing the land from authorized bodies and we are hoping to overcome this situation during the current Financial Year, so that the project could see the light, if God willing very soon [OFC_04, Chairman's Report: p.ii].

[AV] ويؤسفنا إخباركم بأن هذا المشروع إصطدم ببعض العقبات للحصول على الموافقات اللازمة من بعض الجهات المعنية لاستغلال الأرض المخصصة للمشروع، إلا أننا نأمل تجاوز هذا الوضع خلال السنة المالية الحالية، إن شاء الله تعالى لكي يتسنى لهذا المشروع رؤية النور.

[GLOSS] It is unfortunate to inform you that this project encountered some barriers in order to obtain the necessary approvals from the authorities concerned to exploit the allocated plot for the project. Nevertheless, we hope to transcend this situation during the current financial year, Almighty God Willing in order for this project can see the light.

(13)

[EV] The Board of Directors would like to thank our shareholders for the valuable trust they have placed in us, and would like to assure them that we will continue to improve the performance of the Bank that will reflect positively on the return on equity [BD_04, The Board of Directors' Report: p.2].

[AV] يود مجلس ادارة البنك ان يشكر مساهمين البنك الافاضل على الثقة الغالية التي منحت له، ويود ان يؤكد للمساهمين انه سوف يستمر في مسيرة تطوير وتحسين اداء البنك والذي سوف ينعكس ايجابا، إن شاء الله، على العائد على حقوق المساهمين.

[GLOSS] The board of directors of the Bank wishes to thank the esteemed bank's shareholders on the precious trust granted to it. The Bank also would like to assure the honoured shareholders that it will continue to develop and improve the performance of the Bank, which will reflect positively, God Willing, to the return of equity.

In example 11, the chairperson tries to explain to the shareholders the problems faced by the company to complete the project. As the clarifications on the failure of the project unfold, the chairman uses *Insha'Allah* in the Arabic versions of the reports as an emphasis that the future's unpredictability remains. The statement mentioned above reflects how the use of such reference constitutes a communicative resource from which the chairperson draws power and credibility to support his or her plans. In other words, religiously charged expressions, such as *Insha'Allah* underpins the Arab addressees' fatalist view of the future and conforms to the day-to-day normative speech patterns (Highstreet 2008). The English version, in example 11, expresses the notion of obligation by using the modal verb *should* (see sub-section 5.8.3), whereas in the Arabic version, *should* has been changed into the verb *expected* which speaks about prediction and future events.

The references of religious names, such as *Insha'Allah* not only become commonly used in financial reporting, but help to lessen the impact of the unsatisfactory outcomes of the action performed, especially the failure to meet the shareholders' aspirations. In example 12, the epistemic modal *can* and *could*, which refer to probability in the future, was used in English versions in order to deal with the negative results caused by governmental barriers. The addition of the word '*ta'āla*' (lit. 'Almighty') in the Arabic versions helps to avoid jeopardising the self-image of the shareholders, specifically when a negative action has undesirable consequences for the addressees. In the Islamic context, Muslims are aware of ingroup cohesiveness informed by the Qur'ānic references, particularly when the actions have some negative repercussions on the self-image of the audiences.

The expressions of the religious names *Insha'Allah* are also used to deal with the positive outcomes (see example 13). A thanks formula is used both in English and Arabic versions in order to express gratitude to shareholders. *Insha'Allah*, which has been added in the translation into Arabic, emphasises the future positive forecast pertaining to the improvement of the bank. The English version shows more collectivism and ingroup membership by using the pronouns *we*, *our* and *us*, whereas in the Arabic version, the pronouns was replaced with a noun, i.e. board of directors. In addition, the deontic modal verb *will* (see sub-section 5.8.1) was used both in English and Arabic versions to deal with positive consequences which speaks about indefiniteness with a degree of probability in the future.

The Qur'ānic references are not only confined to *Insha'Allha* but include another religiously-bound expression added in the translation of annual reports into Arabic, as discussed in 5.2.2. below:

5.2.2 Bi-smi llāhi r-ra_māni r-ra_īmi, In the name of God, the Merciful, the Compassionate

The Qur'ānic reference *Bi-smi llāhi r-ra_māni r-ra_īmi* is also known as *Basmala*. This reference refers to the invocation 'In the name of God, the merciful, the Compassionate', which is found at the beginning of most chapters of the Qur'ān. It can be argued here that the word *Basmala* involves two fundamental issues; the first concerns the *Basmala* relationship to the Qur'ānic text as a whole (Haider 2011), whereas the other issue relates to the daily prayers and practises of the individual Muslims. It is argued, in this thesis, that *Basmala* is not an entirely Islamic expression, and was applied broadly in Christian, Jewish and Arabic discourse (Leaman 2006).

Although all spoken and written discourse in Arabic, including private and business correspondence, is initiated by *Basmala* (Almbladh 2010), the textual analysis showed that not all the Arabic versions of the reports include such reference. However, the reference can be found in some Arabic versions (sixteen occurrences) of annual reports, mainly in the chairperson's message and positioned at the top-centre of the message in bold and big font. There was only once case (e.g. OFC_00) where *Basmala* has been mentioned in the English version and reproduced in the translation into Arabic. Moreover, the reference is deep rooted in Muslim daily practises (e.g. recitation of Qur'ān, before eating or drinking,

during pilgrimage). It is obligatory for every Muslim to begin every act of importance with the phrase *Basmala*. In this context, Prophet Muḥammad argues that every significant activity which is not introduced by *Basmala* will have no blessing of God (Piamenta 1979).

The following examples reveal the addition of the Qur'ānic reference *Basmala* in the Arabic versions of annual reports:

(14)

[AV] بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ [MPP, Chairman's Report: p.1].

[GLOSS] In the name of God, the Merciful, the Compassionate

(15)

[AV] بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ [MGC, The Board of Directors Report: p.3].

[GLOSS] In the name of God, the Merciful, the Compassionate

(16)

[AV] بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ [PSC, The Board of Directors Report: p.1].

[GLOSS] In the name of God, the Merciful, the Compassionate

Although the Qur'ānic reference *Basmala* functions as a declaration of a beginning of something, e.g. the annual reports, the textual analysis show that such reference, in example 16, was not positioned at the beginning of the chairperson's message but after the heading 'the board of directors report'. This is considered a departure from the Arabic conventions of using the Qur'ānic reference, such as *Basmala*.

The interpretation of not adding *Basmala* reference for the rest of the Arabic versions is attributed to the fact that such versions follow the western conventions and norms (IAS) in conducting businesses and investments. However, the use of this reference is applied as a communicative tool and pragmatic function in order to achieve certain corporate goals. This hinted to the role of religious names in the sub-field of translating the annual reports and its wider implications on the end-readers of the reports. For instance, the chairperson relies extensively on religious names (e.g. *naḥmadūllah*, *subḥānahū wā ta'āla*) and cultural background or official titles and/or names (e.g. *maulānā*, *āl maqām as'sāmī*) as information to persuade and influence certain addressees in order to take positive decisions with regard to stocks and shares and make money on the security market in general.

5.2.3 As'salāmu 'alīkum, May peace be upon you

The religious reference '*as'salāmu 'alīkum*' (lit. 'May peace be upon you') which is also linked to a greeting formula appears thirty one times in the Arabic texts of the annual reports, mainly in the opening and closing of the chairperson's statement. It is placed at the top-right of the statement, and in most cases after the forms of address 'distinguished brothers', 'honourable shareholders', 'O, brothers' (see section 5.5)

'May peace be upon you' is a form of greeting used to address "someone with some form of salutation, or receiving with demonstrations of welcome or expressions of pleasure ... good-will and respect" (Piamenta 1979: 57). It is commonly practised all over the Arabic speaking community and among Muslims around the globe. According to Islamic teachings, when we are offered a greeting, we should respond with a better one, or with its equal at least. For example, a more formal reply would be '*wa's'salāmu 'alīkum wārāh 'matū llāhi wā'barakātuh*' (lit. 'May peace, mercy and blessings of God be upon you').

It has been observed here that the greeting form used in the English texts of the reports is *dear shareholders*, which was translated into Arabic, following a replacement strategy, as '*as'salāmu 'alīkum*' (lit. 'may peace, mercy and blessing of God be upon you'), as the following examples show:

- (17)
[EV] Dear Shareholders [OFC_96, Chairman's Report: p.2].
[AV] السلام عليكم ورحمة الله وبركاته
[GLOSS] May peace, mercy and blessing of God be upon you.

- (18)
[AV] After Compliments [FSC, Directors Report: p.1].
[EV] السلام عليكم ورحمة الله وبركاته
[GLOSS] May peace, mercy and blessing of God be upon you.

- (19)
[AV] Dear Shareholders [AVO, Directors' Report: p.25].
[EV] السلام عليكم ورحمة الله وبركاته
[GLOSS] May peace, mercy and blessing of God be upon you.

This type of expression has two main functions in the Arabic versions, that is, to indicate the end of the message and to bid farewell to the shareholders. Such formula constitutes a major pattern in Arabic greeting formula (see section 5.3), which is preceded by 'God-wish'

expressions and direct quote from the Qur'ān and thus reflects social and cultural values in the Arabic community, that is, a belief in peace, compassion and blessing. Hence, it can be argued, in this study, that 'May peace be upon you' is mainly used as a positive politeness pattern (Brown and Levinson 1987) in the Arabic texts in order to express ingroup membership, compassion, closer relationship and to strengthen fraternal ties and reconciliation among Arab readers.

5.3 Treatment of Interpersonal References

As the religious interpretation examined in section 5.2 above signal the interdiscursivity (e.g. intermixing of interpersonal and Qur'ānic verses) at work in the reports, interpersonal relationships help us to understand how social norms and conventions are conceptualised in a given society. Research had been conducted pertaining to politeness and greeting (e.g. Grob 2010, Ferguson 1996, Knapp et al. 1987), but less attention has been given to the study of greetings and thanks formulas in the context of business translation in general and annual reports in particular (Bargiela-Chiappini 2005, Zhu 2005, King 2005). Interpersonal relationships play significant social and political functions in a particular 'cultural habitat'. This section concerns itself with the way in which forms of greetings and thanks are expressed in the original English versions of annual reports and reinforced in their translations into Arabic. Based on detailed textual analysis, this section will focus on the opening and closing greetings, including thanking expressions. In some Arab cultures like Oman, greeting forms are a significant aspect of sociability and an essential requisite for the realisation of the intended communicative needs and expectations among people (Al-Hajri 2006). However, failure to express greetings in their pertinent frame of use is considered a violation of the sociocultural codes. Moreover, such violation is perceived as disrespect, estrangement or an apparent inference of impoliteness as linguistic exchange, particularly in the Omani context, and is largely charged with sociocultural and religious beliefs and values (Al-Azri 2013).

As the translation production process is guided by communicative purposes which the target text is supposed to achieve in the target culture, the greetings and thank expressions are considered part of the 'phatic function', which aims at establishing, maintaining and consolidating the contact between the addressor and addressee (Nord 2006). This interpersonal relationship is defined and developed in accordance with the status, power and the social roles in which the addressor and addressee interact in a particular situation.

The main specifications of the phatic function are to make contact with the reader by means of greetings in the opening of a statement and by closing the communicative interaction (e.g. expressions of gratitude and thanks).

It can be argued, in this study, that ‘interpersonal relationship’ is a broad phrase; it is an umbrella expression which covers the form ‘šukr’ (lit. ‘to thank’). This form is used to convey social and pragmatic meaning, as well as legitimising the opening of an ‘interpersonal encounter’ in annual reports; a thanking formulaic expression signals its end with a positive continuation of a social relationship. It is typically used by the Oman speaking community to express gratitude to the Sulṭān. The textual analysis showed that šukr form has been used in most English versions of the annual reports and reinforced in their Arabic translations. For example, the expression ‘*asmā āyāt šukr wal ‘irfān*’ (lit. ‘most solemn assurances of gratitude’), is mainly addressed to the Sulṭān in order to express extreme warmth and politeness and demonstrate political affiliation. In addition, this kind of form is followed by a ‘God-blessing’ and ‘may God protect him’ to show the chairperson’s solidarity and sincerity in thanking the Sulṭān. In addition, this section shows the dialectical relationships between monarchical ideology and religious names, which are contextualised and mediated through social agents, including translators by using various translation strategies at the micro-structural level in order to attract wider Arab readers, and eventually meet the corporate objectives of the institution.

It has been observed here that the *šukr* form, in most cases, is linked to the official titles and/or official names, that is, *Sulṭān Qābūs Ibn Sa’īd* and ‘*maulānā*’ (lit. ‘our lord’), which are used in financial reporting in business institutions in order to reinforce and internalise hierarchical, collective and individualistic aspects. For the purpose of this study, the term ‘official title’ and/or ‘official names’ is part of the discursive practises which determine the textual structure of the genre of annual report, mainly the chairperson’s statement. Official expressions play a major role in such reports as they depict various strata of hierarchical associations, which are mainly defined by power relations, such as authority, respect, superiority and status.

This section draws on Bourdieu’s concepts (1991) of “power of naming” and “positions and position-takings”. The power of naming helps to examine the positions within the objective social hierarchies which can be explained in terms of their relative dominance. Any field or sub-field, such as the translating of the annual reports, is characterised through

the act of naming performed by agents to define themselves in contrast to other agents in the field. The idea of sanctioned naming, Bourdieu explains, “is an act of recognition of full social existence which transmutes the thing named” (Bourdieu 1984: 480). In other words, the professional and official positions of the agents are largely dependent on the capacity to be recognised, noticed and admitted in order to enhance their hierarchical relationships in the business field.

Bourdieu hence asserts that the dynamic of imposing recognition is extensively based on the ability to “mobilize around name ... to appropriate a common name and to commune in a proper name, and so to mobilize the union that makes themselves strong, around the unifying power” (Bourdieu 1984: 481). For example, the official names analysed in the section below will show how agents (e.g. Sultān) in the social space use and endure the symbolic power they possess over time, aiming to impose their vision of legitimate divisions that distinguish between different social agents (translators, managers, chairpersons, etc.) in the sub-field of translating the annual reports. Bourdieu defines symbolic power as “a power of constructing social reality, and one which tends to establish a gnoseological order: the immediate meaning of the world (and in particular of the social world)” (Bourdieu 1991: 166). Symbolic power is “invisible power which can be exercised only with the complicity of those who do not want to know that they are subject to it or even the themselves exercise it” (Bourdieu 1991: 164). Therefore, Bourdieu emphasises that symbolic power “enables forms of domination which exists through the esteem, recognition, belief, credit, confidence of orders, and can only be perpetuated so long as it succeeds in obtaining belief in its existence” (Bourdieu 2000: 166).

In the following sections, the official names, which are covered under the discussion of interpersonal relationship patterns with regard to particular agents and institutions, will be investigated in their sociocultural and political contexts.

5.3.1 Sultān Qābūs Ibn Sa’īd

Personal names, kinship terms and titles in the Arab countries reflect the individual’s adherence to Islam as well as social and cultural traditions and values since ancient times. Unlike the western world, Arab societies have a long tradition of expressing their cultural affiliation, their belonging to various subgroups and community, by preferring some elements of personal linguistic identification to others (Wallace 1983). For example, a speaker might use certain titles and names when conversing with older people, specifically

those of an earlier generation, with people of considerable higher social status, or with equals in very formal circumstances.

The Middle East is the region with an enormous number of ruling monarchs and royal dynasties. Monarchy in the Middle East is a form of political regime, which effectively claims legitimacy for the ruler by virtue of the links between contemporary ruler and much earlier rulers (Seddon 2004). Although the title ‘king’ has become more popular in recent times, the title *Sulṭān* is currently used in Oman to indicate a combination of religious and political legitimacy.

Sulṭān in Arabic is an abstract noun, which means ‘authority’ or ‘government’. It has become the Islamic title of sovereignty, and is used by the monarch who is the head of a state (Lewis 1988). Oman is the only country in the Persian Gulf whose ruler bears the title *Sulṭān* instead of the tribal label, i.e. *ṣaik*. Until 1970, the ruler was known as the *Sulṭān* of Muscat and Oman¹⁸ which indicates the diverse parts of the country. The title *Sulṭān* was derived from the Ottoman usage that refers to a Muslim reigning sovereign, integrating religious and political connotations (Peirce 1993). When Qābūs seized power in 1970s, he formally assumed the title *Sulṭān* (Valeri 2009) and used the protocol office, or *Dīwān*, as the centre of bureaucracy which has been significantly expanded since the early 1980s.

The title *Sulṭān*, which is placed before the personal name, shows up in forty eight original English versions of annual reports and their translations into Arabic. This title can be observed mainly in the closing of the chairperson’s statement, which is considered an important section in annual report. Bourdieu (1991) reaffirms that the idea of naming is self-interest, as it is not only indicates the attainment of recognition and thus exerts symbolic effect but mainly acts to fulfil the interests of the authorised social agents who produce and manipulate naming. Social agents possess their own stakes and interests in the sub-field of translating the annual reports, and they use naming and titles to promote these stakes and interests, which are capable of strengthening the corporate relationships between the company and shareholders. For instance, the title *Sulṭān* was used not only as a communicative resource and rhetorical tool to express respect, obedience, and political affiliation to the *Sulṭān*, but also to reflect the notion that social agents (e.g. translators, chairpersons, managers) are expected to adopt the ideologies of the monarchical system in

¹⁸ Muscat and Oman was a country which included the present day Sultanate of Oman and parts of the United Arab Emirates. The country is not to be confused with either the Trucial States or Trucial Oman, which were *ṣayakdoms* under British protection since 1820 (cf. Chatterji 1973: 201).

which they live and operate. Tymoczko asserts that “the ideology of translation resides not simply in the text translated, but in the voice and stance of the translator, and in its relevance to the receiving audience” (Tymoczko 2003: 183). In addition, the naming, which the agents use in the annual reports, attempts to establish the social boundaries of the sub-filed of translating the reports. It has been observed, in this study, that the word ‘*mu‘ẓẓam*’ (lit. ‘glorified’) was added in most Arabic versions of the reports, as the following examples show:

(20)

[EV] I would also like to take this opportunity to extend our gratitude to His Majesty Sultan Qaboos Bin Said [KPC, Board of Directors’ Report: p.4].

[AV] أغتتم هذه الفرصة لأرفع الى المقام السامي لحضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم ...

[GLOSS] I seize this opportunity to raise to the royal rank of His Glorified Majesty Sulṭān Qābūs Ibn Sa’īd ...

(21)

[EV] I express my thankfulness to His Majesty Sultan Qaboos Bin Said ... [SFI, Report of the Steering Committee: p.4].

[AV] أتقدم بالشكر والعرفان لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم ...

[GLOSS] I extend my thanks and gratitude to our Lord presence of His Glorified Majesty Sulṭān Qābūs Ibn Sa’īd ...

(22)

[EV] We place on record our thanks and best wishes to His Majesty Sultan Qaboos bin Said ... [SIS_03, Chairman’s Report: p.1].

[AV] نتقدم جميعا بخالص الشكر والامتنان لحضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم ...

[GLOSS] We all extend sincere thanks and gratitude to the presence of His Glorified Majesty Sulṭān Qābūs Ibn Sa’īd ...

The examples shown above present the official title of the *Sulṭān*, which is used both in the original English versions of annual reports and their translations into Arabic. In most cases, the chairperson used 1st person singular *I* in both English and Arabic versions when addressing the *Sulṭān*, except for example 22 where the 1st person plural *we* was used. Apart from being individualistic, the form *I* was used to express remoteness, and it is very often deferential, specifically when addressing a person of much higher social status or position like the *Sulṭān*. In addition, the use of the pronouns in both versions of the reports expresses a particular ‘vision’ of the asymmetrical power in the relationship among specific agents and hence, turns into a ‘division’, which distinguishes, for example, the chairperson from the *Sulṭān*.

In the English version (i.e. example 20), the pronoun *I* was followed by the modal verb *would* to indicate the spirit of connectedness, whereas in the Arabic version such pronouns were followed by an action verb *seize*. In examples 21 and 22, pronoun *I* was followed by action verbs such as *extend*, *express* and *place* both in English and Arabic versions. However, in example 22, the determiner *all* was added in the Arabic version to enhance the aspect of collectivism. The detailed textual analysis of the reports revealed that the word ‘*mu‘zzam*’ (lit. ‘glorified’), which has been added in the Arabic versions, underlines the power distance and hierarchical power of the *Sulṭān*. Moreover, these terms (*Sulṭān* and *mu‘zzam*) have connotational significance, that is, the expression of great respect and glorification.

Despite the fact that the formal title *Sulṭān* is attached to the political and military ruler, religious names or markers play a prominent role in formalising social relations. However, this formalisation requires a social conduct, which is normative in many respects. Given the high degree of such formality in interaction and the societal constraints which crystallises in the religious domain, the formal title *Sulṭān*, is highly characterised by the use of the God-wish form, such as ‘*ḥafizahū allāhū wa ra‘āhū*’ (lit. ‘may God protect him and be with him’). The strategy of adding a God-wish form reflects interdiscursivity, i.e. intermixing of bureaucratic and Qur’ānic verses. In other words, such form is an essential feature in addressing the *Sulṭān* in a formal setting in Oman both in public and private institutions. It can be argued here that the religious and official names mentioned in the annual reports not only reveal the subjective dispositions (i.e. habitus or *illusio*) of the social agents in the sub-field of translating the annual reports, but the sociocultural and political practises in the Omani society as a whole. In other words, the system of power (i.e. types of capital) possessed by certain social agents in the sub-field of translating the annual reports are striving to gain recognition through mobilising around a name (use of official names), as well as the manipulation and production of corporate ideas, goals and desires, which are embedded in the source texts and their translation into Arabic. The God-wish expression has been added in thirty four Arabic texts and is positioned at the end of the chairman’s statement, as the following examples show:

- (23)
[EV] ... I take this opportunity to express our most humble gratitude and loyalty to His Majesty Sultan Qaboos Bin Said for ... [MPP, Chairman’s Report: p.1].

[AV] ... أنتهز هذه الفرصة للتعبير عن خالص الشكر والتقدير والولاء للمقام السامي لحضرة صاحب الجلالة السلطان
... قابوس بن سعيد المعظم – حفظه الله ورعاه.

[GLOSS] I seize this occasion to convey sincere thanks, gratitude, appreciation and allegiance to the royal rank of His Majesty Sultan Qaboos bin Said- may God protect him and be with him ...

(24)

[EV] I express my deep gratitude to His Majesty Sultan Qaboos Bin Said for his vision and leadership ... [OFS, Chairman's Report: p.6].

[AV] ... أتشرف بتقديم أصدق آيات الشكر والعرفان للمقام السامي لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد –
... يحفظه الله ويرعاه على قيادته الحكيمه ...

[GLOSS] It is an honour for me to extend the most sincere and solemn assurances of thankfulness and gratitude to the royal rank of our Lord presence of His Majesty Sultan Qaboos bin Said- may God protect him and be with him ...

(25)

[EV] We take the opportunity to extend our sincere appreciation and thanks to His Majesty Sultan Qaboos bin Said and His Government ... [BRC, Chairman's Report: p.3].

[AV] وفي الختام ننتهز هذه الفرصة، لتقديم عظيم الشكر والامتنان لمولانا حضرة صاحب الجلالة السلطان قابوس بن
سعيد – يحفظه الله ويرعاه وحكومته الرشيدة ...

[GLOSS] Finally, we take this opportunity to extend splendid gratitude and indebtedness to our Lord presence of His Majesty Sultan Qaboos bin Said- may God protect him and be with him ...

Although both English and Arabic versions (see examples 23 and 24) tend to be more individualistic in nature than example 25, the Arabic texts seem to have duplication which also enforces the official title *Sulṭān*. In cultures with a larger power distance, inequalities among people are both expected and desired, that is, less powerful people are expected to show respect for those with a higher status (Hofstede 1994). In Oman, for instance, where status hierarchy is observed, people are expected to display respect for *Sulṭān Qābūs Ibn Sa'īd* by greeting the *Sulṭān* using specific formal and religious names. It can be said here that official names do not only mean to enhance the corporate communication between the company and users of annual reports, but also to reassert the prevailing ideologically and politically sanctioned names in the country.

It is worth pointing out that God-wishes constitute a major form type of politeness expressions in chairperson message to shareholders, including other forms, such as 'salāmūn' (lit. 'peace be with you'), 'shukr' (lit. 'to thank you'), 'ukūwa' (lit. 'brother'), etc. The next sub-section below will show that 'maulānā' is another official names or title used by the chairperson, which has socioreligious implications for the users of annual reports at large.

5.3.2 Maulānā, Our Lord

The title '*maulānā*' (lit. 'our lord'), which is placed before the personal name, is added in twenty six Arabic versions of annual reports. Similar to the title *Sulṭān*, *maulānā* is found mainly in the closing of the chairman's statement. The title '*maulā*' means 'lord' or 'master' and '*na*' means 'our' so the compound word '*maulana*' means 'our lord' or 'our master'. *Maulānā* is usually a form of address to sovereignty although more commonly used in the Indian subcontinent for respected religious leaders (Jackson 2011). Moreover, the word *maulānā* also has several meanings, such as 'protector', 'patron' and 'companion', depending on the context in which the word is applied.

The title *maulānā* can be discussed within the framework of Hofstede's Cultural Dimensions in relation to the power distance parameter (2001). Hofstede defines power distance as "the extent to which the less powerful individuals in institutions expect and accept that power is distributed unequally" (Hofstede 2001: 98). He classified power distance into two main categories: 'high power- distance' and 'low- power distance'. Hofstede (2001) argues that 'collectivistic cultures' tend to be high power distance cultures (e.g. rely on hierarchy), while 'individualistic cultures' tend to be low power distance cultures (shared authority). Cultural power distance proposes that members of high power distance cultures accept power as part of society, whereas members of low power distance cultures favour relatively equal distribution of power in society.

Hofstede's survey shows that Arab countries have the most formal, high power distance relations (Hofstede 2001). The concept of power distance helps us to understand how "the unequal distribution of power remains both an inevitable and functional part of organizations and cultures, value systems are created and perpetuated inside and outside organizations" (Ross and Faulkner 1998: 32). In terms of communication behaviour, in high power distance cultures, like Omani society, formal and respectful behaviour patterns are important in the institutional hierarchy to show differences between the leader and other members of the society. The textual analysis of the study shows that sociocultural and religious expressions (e.g. 'our lord presence', 'may God protect him and be with him') were used in the chairperson message to the shareholders, connoting respect, power and authority, as the examples below illustrate:

(26)
[EV] We are extremely grateful to His Majesty Sultan Qaboos Bin Said for his leadership [...] [OIFC, Report of the Board of Directors: p.5].

[AV] نتقدم باسمي آيات العرفان والشكر لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم حفظه الله وابقاه ...

[GLOSS] We extend our most solemn assurances of indebtedness and gratitude to our Lord presence of His Majesty Sultan Qaboos bin Said may God protect him and be with him [...]

(27)
[EV] We express gratitude to His Majesty Sultan Qaboos bin Said and pray to Almighty God to guide Oman and its people [AVOD, Directors' Report: p.25].

[AV] كما اود أن اعبر عن اسمي آيات الشكر والتقدير والعرفان لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم داعين المولى عز وجل أن يحفظ جلالته...

[GLOSS] I would also like to express the most solemn assurances of gratitude, appreciation and indebtedness to our Lord presence of His Majesty Sultan Qaboos bin Said; we pray to Almighty All āh to protect him [...]

(28)
[EV] We pray to the Almighty to help our beloved Oman to develop even more under the wise leadership of His Majesty Sultan Qaboos Bin Said [OCI, Report of the Chairman: p.1].

[AV] ... أرفع اسمي آيات الشكر والعرفان لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم حفظه الله ورعاه والى حكومته الرشيدة ...

[GLOSS] I extend the most solemn assurances of thankfulness and gratitude to our Lord presence of His Majesty Sultan Qaboos bin Said may God protect him and be with him [...]

The examples above revealed that there were other additions of formal phrases, such as ‘*asmā āyāt al ‘irfān*’ (lit. ‘most solemn assurances of gratitude’) and ‘*maulānā ḥaḍra*’ (lit. ‘our lord presence’) which appeared in twenty Arabic versions of annual reports. The aspect of duplication (e.g. gratitude, appreciation, indebtedness) in the Arabic texts enhances the official title perspective. The formal expressions above mentioned suggest that Oman’s culture is hierarchical where individual and people are aware of status and authority. As a collectivistic culture, which is shaped by higher power distance, expressions, such as *asmā āyāt al ‘irfān* and *maulānā ḥaḍra* are traditional conventions which reflect intense loyalty, obedience and respect to the person with social power like the *Sulṭān*. These expressions are ingrained in the mind and body of the people from an early age in most social institutions across the country. Jones and Ridout argue that formal expressions “are particularly intricate in Oman and count among the features of Omani daily life ... regard as examples of Oman’s old-fashioned character” (Jones and Ridout 2012: 53). These

official expressions derive their legitimacy from the undisputed truths¹⁹ of the monarchical system in the country as mobilised by the protocol agency, or *Dīwān*.

High power distance cultures tend to orient towards authoritarianism, which dictates a hierarchical structure of social relationships (Liu 1995). Unlike low power distance, cultures where people of lower status address their managers with their names, in Oman, high in power distance, people of a lower status in the business institutions usually address those of higher status with titles (*ṣaiḳ*, *sayyid*, *ma'ālin*, *sa'ādat*, etc.) to observe hierarchical relationships (Mujtaba et al. 2010). It is also found here that the phrase '*āl maqām as 'sāmī*' (lit. 'royal rank') has been added (twenty occurrences) in the Arabic versions, as reflected in the following excerpt:

(29)

[EV] The members of the board of directors express their sincere gratitude and thanks to His Majesty Sultan Qaboos Bin Said Al Said, whose wise leadership, guidance and support has paved the way ... [GIS, Chairman's Report: p.3].

[AV] في الختام ، يتشرف أعضاء مجلس الإدارة أن يرفعوا إلى المقام السامي لحضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم ، حفظه الله وأبقاه ، أسمى آيات الشكر والامتنان على التشجيع والدعم والتوجيه.

[GLOSS] In conclusion, the members of the Board of Directors are honoured to raise to the royal rank of the presence of His Majesty Sultan Qaboos bin Said, may God protect him and be with him, the most solemn assurances of thankfulness and gratitude for the encouragement, support and guidance.

(30)

[EV] May God help us to serve better and better for the prosperity of our country under the wise guidance and leadership of His Majesty Sultan Qaboos Bin Said may God's Grace be bestowed on him in abundance towards achieving greater success in all his endeavors [DU, The Board of Directors' Report: p.4].

[AV] وفي الختام نرفع أسمى آيات الشكر والعرفان والولاء والوفاء الى المقام السامي لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم ، يحفظه الله ويرعاه، علي الدعم المتواصل لقطاع التعليم الخاص ، ساتلين الله العلي العظيم ان يمن عليه بدوام الصحة والعافية والعمر المديد، لرفعة عمان وعلو شأنها ومكانتها بين الامم ...

[GLOSS] In conclusion, we extend the most solemn assurances of thankfulness, gratitude, loyalty and allegiance to the royal rank of the presence of His Majesty Sultan Qaboos bin Said, may God protect him and be with him for the constant support. We ask God Almighty to bless him with good health, wellness and longevity, to the elevation of Oman and altitude will and prestige among the nations...

(31)

[EV] We are sure that the foresight and prudence of His Majesty's Government will guide us in future and enable us to grow and progress, despite the difficulties that we expect to face, so that we can continue to serve the people of Oman in an environment of peace and prosperity [NMW, The Chairman's Report: p.2].

¹⁹ The prevailing political ideology in Oman is based on the fact that *Sulṭān Qābūs Ibn Sa'īd* is the architect of modern Oman renaissance that has brought great wealth, prosperity and happiness for the Oman's people (Al-Araimi 2011: vii).

[AV] يشرفني أن أرفع أسمى آيات الشكر والتبجيل للمقام السامي لمولانا صاحب الجلالة السلطان قابوس بن سعيد المعظم (يحفظه الله ويرعاه) لحكمته السديدة ورؤيته الثاقبة التي هيأت المناخ الصحي المناسب والبيئة الصالحة لجميع الشركات والمؤسسات للتقدم والازدهار في سلطنة عمان الأمنة المطمئنة بفضل الله سبحانه وفضل السياسة الحكيمة لجلالة السلطان المعظم أبقاه الله.

[GLOSS] I am honoured to extend the most solemn assurances of gratitude and reverence to our royal rank of His Majesty Sultan Qaboos bin Said, (may God protect him and be with him) for his right wisdom and acute vision who created a healthy and appropriate climate as well as a good environment for all companies and institutions for the progress and prosperity of safe and reassuring Oman. Thanks to God and the virtue of the wise policy of His Glorified Majesty the Sultan, may God preserve him.

The pattern '*āl maqām as'sāmī*' (lit. 'royal rank') is another official name or title used in many domains of social and business life in Oman. This pattern expresses deference and respect to the *Sulṭān*. In other words, the formula is used by inferiors (i.e. the chairperson) to a superior (i.e. the *Sulṭān*). In addition, it reflects the status of the chairperson and *Sulṭān* and the social distance between them as well as the weight of imposition. The official names or titles above mentioned differ from standard politeness, such as '*al-fāḍil*' (lit. 'dear'), '*al-ak*' (lit. 'brother'), and '*aš-šaiḳ*' (lit. 'chief/leader of a tribe'). These standard politeness patterns are, however, the characteristic for the life-style of the Omani society to which the addressor and addressee belong. The inappropriate use of these socioculturally-based patterns may be perceived as abrupt or impolite (Morrow and Castleton 2007).

It has been observed here that more God-wish formulas have been added in the Arabic texts, which is of frequent occurrence in the chairperson's message and represent one of the most characteristic and distinctive type of politeness formulas in addressing the *Sulṭān*. The Arabic versions of the reports appear to have duplication (e.g. gratitude, reverence, thankfulness, allegiance) which also enhance the official title *Sulṭān*. In Oman, the formula 'royal rank' can be related to the religious and political make-up as a whole. Although the country has undergone a wide process of political, economic and diplomatic reforms domestically and internationally, the monarch preserves extensive power and rules in the decision-making process (Siaroff 2009). Hence, it can be argued here that ideology and translation practises are inextricably intertwined in the sub-field of translating the annual reports in order to appeal to wider end-users of the reports and promote certain insitiutinal objectives in Oman. The addition of religious and official names gave us some insight with respect to apprehending how 'ideology shapes discourse and the way discourse practices help to maintain, reinforce or challenge ideologies' (Hatim and Mason 1997:119).

5.4 Business Terminology

Translation is becoming an increasingly significant mechanism in transferring key concepts and terms between cultures and societies because of the process of modernisation in the world. In the time of globalisation, the use of consistent and accurate terminology in specific subject areas or domains (e.g. economy, industry, tourism) has become a significant, essential and complementary part of any domestic and international communication. For instance, business communication²⁰ incorporates not only different business functions (report to shareholders and government, sale of goods, improvement of efficiency, etc.), but also the transference of important thoughts, messages and information and the comprehension of what is being transmitted. Owing to the fact that “English has become an international language in science, the major developments in the field of economics, accompanied by their original terminology, come from English-speaking countries [...]” (Silaški 2009: 76).

Therefore, translators who engage in the translation of scientific, industrial or commercial texts, such as annual reports from English into Arabic encounter many problems pertaining, for instance, to standardisation and lexical variations. For example, the textual analysis shows that there are lexical variations with respect to business terminologies across the annual reports. These variations which are reflected in the Arabic versions of the reports reveal the ongoing process of economic changes in the business setting in Oman. The data analysis indicates that the Arabic versions have constantly acquired new terminologies over the course of time, owing to the social needs (see section 1.1) in the sphere of business and finance. The sub-field of translating the annual reports has established its own boundaries as new sociocultural and economic practise by introducing new terminologies in the business setting in general and financial reporting in particular. This can be viewed not only as a result of the objectified and embodied forms of cultural capital possessed by social agents, including translators, but also the process of legitimising the practises of the sub-field, i.e. financial reporting, which is imported from the west, as an instrumental tool to modernise business and investment climate in Oman. In other words, the practises of the financial reporting specifically the translation of the annual report, are legitimised by collective social agents in the field of business- a vision they seek to impose and eventually

²⁰ For an elaborate account of business communication, see e.g. Krizan 2011; Lehman and Dufrene 2011; Hartley and Bruckmann 2001.

should become a legitimate division that distinguishes the sub-field of translating the annual report from other sub-fields, such as business communication. The legitimacy of imposing boundaries of the sub-field of translating the annual reports is regulated by symbolic capital (e.g. ‘naming’) gained and applied by agents over time and in connection with their positions within the broader business field. For example, the English term *Cash and cash equivalents* (*an’naqd wa šibh an’naqd*) was coined on the basis of literal translation, not only to distinguish between different business terms in the sub-field of translating the annual reports, but also to establish semantic and social boundaries for a specific foreign practise in the target language and culture.

5.4.1 Receivables

In this section, the lexical variations which are revealed in both versions of the reports (i.e. English and Arabic) will be investigated in relation to four business terms: *Receivables*, *Revenue Recognition*, *Contingent Liabilities* and *Cash and Cash Equivalents*. Based on the comparison between the English and Arabic versions of the reports, it has been found that these business terms showed more variations than others which occurred more dominantly in earlier Arabic translations.

The term ‘receivables’, for instance, which literally means what is collected in cash, refers to the individuals and companies’ claim for money, goods or services (Albrecht et al. 2011). This term has been mentioned in forty two annual reports. ‘Receivables’, which is used in the ‘balance sheet’ and ‘notes to the financial statements’, has been rendered in Arabic as ‘*madyūnīyat*’ (lit. ‘Debts’), ‘*dā’inīn*’ (lit. ‘Creditors’), ‘*madīnūn*’ (lit. ‘Debtors’), ‘*mustahiqqāt*’ (lit. ‘Dues’) and ‘*arsīda madīnah*’ (‘Unpaid balances’). The variations of receivables need to be problematised, as there is no single terminology in the TL for a single SL terminology, i.e. one-to-one equivalence. Oman Fisheries, for example, uses the lexical terms ‘debtors’ and ‘creditors’ in the Arabic versions, specifically in the reports produced in the years 1996, 1997, 1998 and 2000, as reflected in the English and Arabic versions below:

- (32)
 [EV] Accounts receivables and repayments [OFC_96, Balance Sheet: p.6].
 [AV] المدينون والمصاريف المدفوعة مقدما
 [GLOSS] Debtors and the expenses paid in advance.

(33)
[EV] Financial instruments comprise ... term investments, receivables ... [OFC_98, Balance Sheet: p.9].

[AV] تشتمل الادوات المالية على الاستثمارات ... والدائنين

[GLOSS] The financial instruments include investments ... and creditors.

(34)
[EV] (Increase) decrease in receivables [OFC_00, Balance Sheet: p.8].

[AV] الزيادة والنقص في المدينين

[GLOSS] (More) less in debtors.

The lexical variations pertaining to the term ‘receivables’ in these reports indicate something about standardisation of business terms, particularly in the English versions. This standardisation can be attributed to international regulations in which the terminology used in the financial reporting should be consistent with that in IAS. There is a noticeable movement towards standardisation in the Arabic versions in relation to specific terms, as there were more variations in the Arabic texts produced earlier, as well as differences across companies. The point to emphasise here is that there is consistency in the individual reports produced from 1996 to 2000; for instance, ‘receivables’ were rendered as ‘creditors’ in the report produced in 1998, whereas the term ‘debtors’ was used in the reports published in 1996 and 2000. Moreover, textual investigation reveals that there are no lexical variations with respect to ‘receivables’ in the reports published by Oman Fisheries after 2000, as the examples given below illustrate:

(35)
[EV] The movement in provision against other receivables ... [OFC_04, Notes to the Financial Statements: p.13].

[AV] حركة المخصص مقابل مديونيات أخرى

[GLOSS] The progression in funding towards other debts.

(36)
[EV] Other receivables [OFC_03, Notes to the Financial Statements: p.13].

[AV] مديونيات أخرى

[GLOSS] Other debts.

(37)
[EV] Provision against other receivables [OFC_02, Notes to the Financial Statements: p.13].

[AV] المخصص مقابل مديونيات أخرى

[GLOSS] Funding toward other debts.

As the above examples show, the term ‘receivables’ has been rendered as ‘debts’ in the Arabic versions in all the reports produced in 2002, 2003 and 2004. This shows consistency in all the mentioned reports, reflecting the movements toward standardisation in business terminology in the Arabic versions of annual reports. In most cases, there is consistency in the individual reports, except for six Arabic texts (i.e. **SFI**, **DMG**, **PSC**, **FSC** and **BM**); where different lexical items were used for ‘receivables’ each time it shows up in the English version, as presented in the examples below:

(38)

[EV] Loans and advances originated by the Bank are classified as originated loans and receivables [BM, Notes to the Financial Statements: p9].

[AV] يتم تصنيف القروض والسلف التي ينشئها البنك على أنها قروض وذمم مدينة أنشأها البنك

[GLOSS] The loans and cash advances are categorised by the bank as loans and unpaid debts proceeded by the bank.

(39)

[EV] Loans, advances, or receivables due from related parties ... [BM, Notes to the Financial Statements: p.26].

[AV] ان القروض والسلف او الحسابات المدينة المستحقة من الاطراف ذات العلاقة ...

[GLOSS] The loans and cash advances or unpaid accounts payable by the concerned parties ...

The term ‘receivables’, as in example 37 above, has been rendered into Arabic as ‘*ad-dīmam al-madīnah*’ (lit. ‘unpaid debts’). The particular word ‘*dīmam*’ has more than meanings, such as ‘liability’, ‘protection’, ‘bail/guaranty’, and ‘sacred’. These various meanings of *dīmam* are used in situations or contexts (e.g. business, religion, legal) in which it can be understood and interpreted in many different ways. The variation on the term *dīmam* can, however, lead to confusion and ambiguity among potential Arab investors and existing shareholders at the domestic and regional perspectives.

5.4.2 Revenue Recognition

‘Revenue recognition’ refers to the timing and measurement of revenues, applied in order to decide whether a particular transaction fulfils the criteria and hence results in recording revenues and other related expenses (Wahien et al. 2011). It is significant to the contemporary business world, as it “drives a large part of the perception of a company’s value, which is reflected in its stock price” (Bragg 2010: VI). This term has been included in 36 English versions of annual reports. ‘Revenue recognition’, which is primarily integrated in the notes to financial statements of the reports, has been rendered into Arabic

as ‘*al-i’tirāf bil-irādāt*’ (lit. ‘Revenue recognition’), ‘*taḥaqquq al-irādāt*’ (lit. ‘revenue ascertainment’), ‘*iḥbāt al-irādāt*’ (lit. ‘revenue assertion’), ‘*iqrār al-irādāt*’ (lit. ‘revenue confirmation’) and ‘*idrāj al-irādāt*’ (lit. ‘revenue insertion’).

These variations on the term ‘revenue recognition’ are problematised given that there is no one to one correspondence between SL lexical element and TT lexical element. Oman Fisheries, for instance, uses the lexical items, ‘revenue recognition’, in the Arabic versions particularly, in the reports published in 1997, 1998 and 2000, as noted in the examples below:

(40)

[EV] Revenue recognition [OFC_97, Notes to the Financial Statements: p.9].

[AV] الاعتراف بالايراد

[GLOSS] Revenue recognition.

(41)

[EV] Revenue recognition [OFC_98, Notes to the Financial Statements: p.9].

[AV] الاعتراف بالايراد

[GLOSS] Revenue recognition.

(42)

[EV] Revenue recognition [OFC_00, Notes to the Financial Statements: p.10].

[AV] الاعتراف بالايراد

[GLOSS] Revenue recognition.

As far as the Arabic versions of the reports are concerned, the lexical term, ‘revenue recognition’, is consistently used specifically in the reports produced by Oman Fisheries from 1997 to 2000. The examples mentioned above show consistency in ‘revenue recognition’ in the reports published in 1997, 1998 and 2000 which reflect a movement towards standardisation in a given institution. Moreover, the Arabic versions of Oman Fisheries adopted a literal translation strategy in rendering ‘revenue recognition’ in the examples stated above, except for the reports produced in 2002, 2003 and 2004, as illustrated below. This highlights the important roles translation plays in establishing business terminologies in Arabic, as the following three examples demonstrate:

(43)

[EV] Revenue recognition [OFC_02, Statement of Principal Accounting Policies: p.6].

[AV] تحقق الإيرادات

[GLOSS] Revenue ascertainment.

(44)

[EV] Revenue recognition [OFC_03, Statement of Principal Accounting Policies: p.6].

[AV] تحقق الإيرادات

[GLOSS] Revenues ascertainment.

(45)

[EV] Revenue recognition [OFC_04, Statement of Principal Accounting Policies: p.6].

[AV] تحقق الإيرادات

[GLOSS] Revenue ascertainment.

In the reports mentioned above, the lexical items, ‘revenue recognition’, have been rendered in Arabic as ‘*taḥaqquq al-īrādāt*’ (lit. ‘Revenues ascertainment’) which shows a level of consistency in the texts produced in 2002, 2003 and 2004. In other words, the lexical term, ‘revenue recognition’, which was used in earlier texts, i.e. 1997, 1998 and 2000, is no longer used in the latter texts produced in 2002, 2003 and 2004. These changes over the course of time reflect the movement towards standardisation in specific institutions. The detailed analysis showed that, in some cases, there is consistency in the individual reports with regard to ‘revenue recognition’, except for eight annual reports (i.e. **BRC, DU, OHI, OND, SMC, OIDI, BM and GFI**) which employed different translation strategies and showed more variations in their individual Arabic versions of the reports, as brought out in the following examples:

(46)

[EV] ... revenue recognized in each year represents a constant yield on the investment [GFI, Notes to the Consolidated Financial Statements: p14].

[AV] ... يتم الاعتراف بالإيراد لكل سنة حيث يمثل الدخل الثابت من الاستثمارات.

[GLOSS] Revenue is recognized for each year as constituting the fixed-income investments.

(47)

[EV] Revenue recognition [GFI, Notes to the Consolidated financial Statements: p.10].

[AV] تحقق الإيرادات

[GLOSS] Revenue ascertainment.

(48)

[EV] Revenue from sale of goods is recognized in the income statement ... [SMC, Notes to the Consolidated Financial Statements: p.5].

[AV] يتم إثبات الإيراد من بيع البضائع في قائمة الدخل ...

[GLOSS] Revenue is asserted from the sale of goods in the income statement.

(49)

[EV] No revenue is recognized if there are significant uncertainties ... [SMC, Notes to the Consolidated Financial Statements: p.5].

[AV] لا يتم إدراج الإيراد إلا إذا كانت هناك شكوك كبيرة ...

[GLOSS] The revenue will not be inserted if there are substantial doubts.

In the examples above, different lexical items were used for ‘revenue recognition’ each time it shows up in the English versions. For instance, the Arabic version of the GFI reflects two translation strategies: literal and meaning change strategies, i.e. in example 45, the GFI version reflects the literal strategy by rendering the lexical item ‘revenue recognition’ as ‘*i’tirāf*’, whereas in example 46, the GFI version employed the meaning change strategy by rendering the lexical item ‘revenue recognition’ as ‘*taḥaqquq*’. In the SMC version, on the other hand, the meaning change strategy was employed in rendering the lexical items ‘revenue recognition’ as ‘*iḥbāt*’ and ‘*idrāj*’. The lexical variations, exemplified by some lexical items, reveal the inconsistency and non-standardisation process in annual reports across companies.

5.4.3 Contingent Liabilities

Contingent liabilities are “financial commitments that are triggered by the occurrence of an event whose realization is uncertain” (Blejer and Schumacher 2000: 3). As far as the annual reports in the study are concerned, the phrase ‘contingent liabilities’ is incorporated in the section of the notes to the financial statements, which mainly help to examine and evaluate the financial situation of the company in terms of debts, accounts and contingent liabilities as well.

The lexical item, ‘contingent liabilities’, occurs twenty nine times respectively in the Arabic versions of annual reports and is rendered as ‘*al-iltizāmāt al-muḥtamala*’ (lit. ‘probable liabilities’), ‘*al-iltizāmāt al-iḥtimālīya aṭārī’a*’ (lit. ‘probable emergency liabilities’), ‘*al-iltizāmāt al-araḍīya*’ (lit. ‘accidental liabilities’), ‘*irtibāt ṭārī*’ (lit. ‘emergency commitments’), ‘*iltizāmāt ṭārī’a*’ (lit. emergency liabilities’), ‘*irtibātāt*’ (lit. ‘commitments’), ‘*al-irtibātāt ra’s-mālīya*’ (lit. ‘capital commitments’) and ‘*al-irtibātāt wal-iltizāmāt al-iḥtimālīya aṭārī’a*’ (lit. ‘probable commitments and emergency liabilities’).

The textual analysis shows that there are variations in using ‘contingent liability’ in annual reports as a whole. In Oman Fisheries, for instance, the lexical item ‘*al-iltizāmāt al-muḥtamala*’ (lit. ‘probable liabilities’) was used in the earlier text produced in 1998, but is

no longer used in the later texts published in 2000, 2003, 2004 and 2007; the following examples show the changes in the course of time pertaining to ‘contingent liabilities’:

(50)
[EV] Contingent liabilities [OFC_98, Notes to the Financial Statements: p.15].
[AV] الالتزامات المحتملة
[GLOSS] Probable liabilities.

(51)
[EV] Contingent liabilities [OFC_00, Notes to the Financial Statements: p.17].
[AV] الالتزامات الاحتمالية الطارئة
[GLOSS] Probable emergency liabilities.

(52)
[EV] Contingent liabilities [OFC_03, Notes to the Financial Statements: p.15].
[AV] التزامات عرضية
[GLOSS] Accidental liabilities.

(53)
[EV] Contingent liabilities [OFC_04, Notes to the Financial Statements: p.15].
[AV] التزامات عرضية
[GLOSS] Accidental liabilities.

(54)
[EV] Contingent liabilities [OFC_07, Notes to the Consolidated Financial Statements: p.20].
[AV] التزامات عرضية
[GLOSS] Accidental liabilities.

The examples above reflect a process of standardisation in respect of ‘contingent liabilities’; there has been relative stability in the use of the Arabic term ‘contingent liabilities’, and its application over the course of time is reflected in examples 51, 52 and 53. It seems that one specific Arabic term has become more widely established, i.e. standardisation across companies and industry domains, as pointed out in the three examples listed below:

(55)
[EV] ... the Company had contingent liabilities of RO 1,189,080 (2003: RO 7,950) ... [AVO, Notes to the Financial Statements: p.18].
[AV] ... كان لدى الشركة التزامات عرضية ... قدرها 1,189,080 ...
[GLOSS] ... there were accidental liabilities of OMR 1,189,080...

(56)
[EV] ... the Group and the Parent Company had contingent liabilities in respect of guarantees ... [OFM, Notes to the Financial Statements: p.40].

[AV] ... بلغت الالتزامات العرضية للمجموعة والشركة الأم فيما يتعلق بالضمانات

[GLOSS] ...the total accidental liabilities of the Group and parent company concerning guarantees ...

(57)
[EV] At 31 December 2004, the Group had contingent liabilities as follows ... [OIDI, Notes to the Consolidated Financial Statements: p.27].

[AV] ... بلغت قيمة الالتزامات العرضية للمجموعة في 31 ديسمبر 2004 مايلي ...

[GLOSS] The value of accidental liabilities of the Group on 31 December 2004 as follows ...

The textual analysis shows the Arabic versions use the Arabic lexical items ‘accidental liabilities’ very regularly (twelve occurrences) in the reports. In addition, the analysis reveals that, in some cases, the Arabic versions show consistency in the individual reports produced from 2003 onwards with respect to the Arabic term ‘accidental liabilities’. However, there are only two instances where the Arabic versions (MFC and OND) opted for different words each time they show up in the English versions, such as ‘*al-iltizāmāt al-iḥtimālīya aṭārī’a*’ (lit. ‘probable emergency liabilities’) and ‘*irtibātāt ra’s-mālīya*’ (lit. ‘capital commitments’).

5.4.4 Cash and Cash Equivalents

Cash equivalents are defined as “short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value” (Stolowy and Lebas 2006: 341). This term was mentioned in forty eight Arabic versions of annual reports and used in the sections of ‘cash flow’, ‘notes to the financial statements’ and ‘balance sheet’. ‘Cash and cash equivalents’ has been rendered in Arabic as ‘*an’naqd wa šibh an’naqd*’ (lit. ‘Cash and similar to cash’), ‘*an’naqd wa mā yūmāṭil an’naqd*’ (lit. ‘Cash and resemblance to cash’), ‘*an’naqd wa mā fī ḥukm an’naqd*’ (lit. ‘Cash and subject to cash’) and ‘*an’naqd wa mā yūādil an’naqd*’ (lit. ‘Cash and cash equivalents’).

The Oman Fisheries, for example, use mainly three different expressions over the course of time, i.e. ‘*an’naqd wa šibh an’naqd*’ (lit. ‘Cash and similar to cash’), ‘*an’naqd wa mā yūmāṭil an’naqd*’ (lit. ‘Cash and resemblance to cash’) and ‘*an’naqd wa mā fī ḥukm an’naqd*’ (lit. ‘Cash and subject to cash’). These terms have undergone a process of transformation in three different periods of time. In the first period 1998 to 2000, the term

‘cash and similar to cash’ was employed in the annual reports. In the second period 2002 to 2006, the term ‘cash and resemblance to cash’ was used in the reports; whereas in the third period since 2007 onwards, the term ‘cash and subject to cash’ has been utilised in the reports. The following examples show the transformation process pertaining to the term ‘cash and cash equivalents’:

(58)

[EV] Cash and cash equivalents ... [OFC_98, Statement of Cash Flows: p.7].

[AV] ... النقدية وشبه النقدية ...

[GLOSS] Cash and similar to cash ...

(59)

[EV] Cash and cash equivalents ... [OFC_00, Statement of Cash Flow: p.8].

[AV] ... النقدية وشبه النقدية ...

[GLOSS] Cash and similar to cash ...

(60)

[EV] Cash and cash equivalents ... [OFC_02, Cash Flow Statement: p.5].

[AV] ... النقد وما يماثل النقد ...

[GLOSS] Cash and resemblance to cash ...

(61)

[EV] Cash and cash equivalents ... [OFC_03, Cash Flow Statement: p.5].

[AV] ... النقد وما يماثل النقد ...

[GLOSS] Cash and resemblance to cash ...

(62)

[EV] Cash and cash equivalents ... [OFC_05, Statement of Cash Flow: p.3].

[AV] ... النقد وما يماثل النقد ...

[GLOSS] Cash and resemblance to cash ...

(63)

[EV] Cash and cash equivalents ... [OFC_07, Cash Flow Statement: p.4].

[AV] ... النقد وما في حكم النقد ...

[GLOSS] Cash and subject to cash ...

(64)

[EV] Cash and cash equivalents ... [OFC_08, Cash Flow Statement: p.10].

[AV] ... النقد وما في حكم النقد ...

[GLOSS] Cash and subject to cash ...

The analysis showed that the term ‘*an’naqd wa mā fī ḥukm an’naqd*’ (lit. ‘Cash and subject to cash’) has been used significantly more frequently (i.e. eighteen occurrences) and the term ‘*an’naqd wa mā yūmāṭīl an’naqd*’ (lit. ‘Cash and resemblance to cash’) was applied fifteen times in other companies, while the term ‘*an’naqd wa šibh an’naqd*’ (lit. ‘Cash and similar to cash’), which was used in earlier texts, occurred only nine times and ‘*an’naqd wa mā yūādīl an’naqd*’ (lit. ‘Cash and cash equivalents’) appeared only eight times in various companies. These different occurrences indicate something about the standardisation process of specific terms in the sphere of business and finance. For instance, ‘*an’naqd wa mā yūmāṭīl an’naqd*’ (lit. ‘Cash and resemblance to cash’) has currently become more established as a relatively dominant term in the Arabic versions in the Oman Fisheries, whereas the usage of some terms starts to be ineffective or less dominant over the course of time, as the examples below illustrate:

(65)

[EV] Cash and cash equivalents ... [OFC_09, Balance Sheet: p.8].

[AV] ... النقد وما يماثل النقد

[GLOSS] Cash and resemblance to cash

(66)

[EV] Cash and cash equivalents ... [OFC_10, Statement of Financial Position: p.3].

[AV] ... النقد وما يماثل النقد

[GLOSS] Cash and resemblance to cash

(67)

[EV] Cash and cash equivalents ... [OFC_11, Statement of Financial Position: p.4].

[AV] ... النقد وما يماثل النقد

[GLOSS] Cash and resemblance to cash

(68)

[EV] Cash and cash equivalents ... [OFC_12, Statement of Financial Position: p.4].

[AV] ... النقد وما يماثل النقد

[GLOSS] Cash and resemblance to cash

The textual analysis revealed that the English term ‘*an’naqd wa mā yūādīl an’naqd*’ (lit. ‘Cash and cash equivalents’) has been used across the English versions of the reports, whereas the Arabic term ‘*an’naqd wa mā yūmāṭīl an’naqd*’ (lit. ‘Cash and resemblance to cash’) were used in the recent Arabic versions of the reports. This implies that the agents and agencies in specific business industrial domains (e.g. Oman Fisheries) are very keen to

standardise the Arabic terminologies in their reports in order to make such terminologies more widely established to fulfil the social needs, and thus promote the image of the institution. The next section will discuss how gender is translated and produced in annual reports.

5.5 Gender Aspects in Annual Reports

The links between gender, language and discourse has been investigated in many studies (literary studies, anthropology, historiography, philosophy, translation, etc.) that utilised feminist ideas and writings (Flotow 2009). Translation Studies have addressed aspects of gender (e.g. behaviours, views, belief systems) in the 1980s from a variety of perspectives, incorporating insights and methods from gender studies. There exist studies on gender which examine the translator's gender identity and its impact on his or her translations (e.g. Fawcett et. al 2010, Santaemilia 2005, Sidiropoulou 2004 and Kremer 1997). Bassnett, for example, argues that

“Gender Studies have challenged the notion of a single unified concept of culture by asking awkward questions about the ways in which canonical traditions are formed, so Translation Studies, through its many alliances, asks questions about what happens when text is transferred from source to target culture” (Bassnett 2002: 10).

However, no studies have been carried out so far within the discipline of translation studies to explore how gender is translated and produced in business annual reports. Indeed, the segregation of gender in Oman is not merely embodied in law, custom or the judicial system, which is based on Sharia, and the belief system shaped by Ibādī-Islam, but rather extends to include daily practises of businesses and other social affairs (Varghese 2011). Al-Azri asserts that gender relations in Oman “based upon traditional justification continues to exist in Oman, both formally and institutionally” (Al-Azri 2013: 133). This is very evident in business reports, specifically annual reports where all the sections of the reports are male-dominant. In Arabic, gender is assigned to human (agent) nouns; where most nouns referring to women are feminine, those referring to men are masculine²¹. The feminine nouns usually have the ending *-at*; the plural endings are marked for gender: *ū(na)* is masculine and *-āt* is feminine. The masculine plural ending *-ū(na)* only happens in nouns pointing to male persons, while

²¹ “The “neuter” (neither masculine nor feminine) is not morphologically encoded in Arabic” (Sadiqi 2003: 101).

the feminine plural ending *-āt* appears on nouns referring to female persons (Kremers 2003).

The gender aspect in annual reports can be linked to Bourdieu's concept of 'symbolic violence' and its function in reproducing societal gender bearings in the sub-field of translating the annual reports. Symbolic violence, for Bourdieu, is the mechanism through which gender inequality is produced (Bourdieu and Wacquant 1992). The symbolic violence takes place covertly through properties of rituals and regularities and unconsciously through forms of language, discourse and social interaction that are embodied in the life and history of a person through institutional relations of power (Smith 2010). Bourdieu and Wacquant defined symbolic violence as "the violence, which is exercised upon a social agent with his or her complicity" (Bourdieu and Wacquant 1992: 167). Symbolic violence is inextricably intertwined with the terms 'recognition' and 'misrecognition' which underline the fact that the exercise of violence through symbolic exchange constantly depends on an underpinning of common beliefs, conventions, habits and values in a particular social field or space (Thompson 1991). The misrecognition, for example, suggests that individuals and group are subject to symbolic violence, but do not perceive it as such, as their social conditions seem to be the natural order of things (Sang and Powell 2012). This sub-section adopts an understanding of symbolic violence, i.e. a violence which is not physical, but the violence which is reflected at the Arabic texts of the genre of the annual reports, specifically at the micro-structural level. For example, the use of different forms of gender markers (double or singular) does not only point to 'political incorrectness', but also hints at the general fact that gender relations in Oman are part of social make-up and defined by Islamic religious teachings at large. Al-Azri (2013) asserts that although Omani women are considered the most progressive women in the gulf region, the relationship between the state and gender in Oman is thus far more complicated than inferred by the official discourse.

Political (in)correctness has been a subject of discussion among politicians, linguists, policy makers and feminists. The term 'political (in)correctness' was formulated in the 1920s and 1930s by communist groups to depict their sociopolitical and ideological views (Cummings 2001). Since that time, the term was applied frequently, particularly since the 1980s by "right-wing commentators whose intention has been to criticise aspects of social form" (Goddard and Patterson 2000: 70). The gender-based political (in)correctness, in this

study, is analysed from sociocultural and ideological perspectives, which are firmly embedded in the social structures and emanate from the need for the society (i.e. Oman) to identify its member group out of the others.

The data analysis shows that English and Arabic texts of annual reports reflect political incorrectness and gender relations. The English texts, for instance, use gender neutral nouns, such as *shareholders* and *investors* to avoid gender identification. The Arabic texts, on the other hand, use the masculine nouns, such as ‘*al-musāhimūna*’ (lit. ‘shareholders’) and ‘*al-mustatmirūna*’ (lit. ‘investors’) which refer to political incorrectness, as illustrated below:

(69)

[EV] ... we are pleased to recommend a cash dividend of 20% amounting to RO 1 Million [OIFC, Report of the Board of Directors: p.4].

[AV] ...ويسرنا التوصية بتوزيع أرباح نقدية لمساهمي الشركة بنسبة 20% بقيمة مليون ريال عماني.

[GLOSS] ...We are glad to recommend a cash dividend to the company's shareholders by 20% the value of RO 1 Million.

(70)

[EV] The procedures will ensure enhancing the confidence of the shareholders and promoting the position of the company among investors [FSC, Directors Report: p.1].

[AV] ان مثل هذه الاجراءات كفيلة ببيت الثقة في نفوس مساهميننا، كما انه سوف يرفع مكانة الشركة لدى جمهور المستثمرين.

[GLOSS] Such measures will be capable of strengthening the confidence of our shareholders, as it will raise the company's position in the public investors.

(71)

[EV] The primary challenges identified in 2006, were shareholders wealth, net profit, competition, customer service, provision of better infrastructure facilities, tight profit margins & environmental issues [MPP, Chairman's Report: p.1].

[AV] إن التحديات الرئيسية التي واجهتنا خلال عام 2006 هي حقوق المساهمين وصافي الربح والمنافسة وخدمة الزبائن وتوفير مستلزمات البنية التحتية وهوامش الربح المحدودة والأمور المتعلقة بالبيئة.

[GLOSS] The main challenges that we faced in 2006 are shareholders' equity and net profit, competition and customer service and providing the requirements of infrastructure and limited profit margins and matters relating to the environment.

The word ‘*al-musāhimūna*’ (lit. ‘shareholders’) has been used in most companies. In the examples above, *al-musāhimūna* is marked for gender in Arabic with male persons and plural form. This means that a translator faces a number of problems regarding the aspect of gender when he or she translates from source text in which gender is grammatically marked differently to the TL. The textual analysis showed that grammatical gender markers

do not exist in the English versions of annual reports which poses difficulties for the translator as to how to render the information into Arabic concerning the gender of an individual in question. For instance, it is not possible to use the '*mustatmirūna*' (lit. 'investors') in Arabic without indicating the sex of the person spoken to, or the addressee.

The prescription of 'male generics' or 'masculine generics' has long been the centre of debates about linguistic sexism in English and other languages, such as Arabic (Hellinger and Bußmann 2003). Masculine generics refer to "linguistic forms that serve as a double function: They are used sex-specifically in reference to male persons and generically in relation to mixed groups and to people whose sex is unknown or irrelevant. In this way they equate maleness to humanness" (Stahlberg 2007: 169). In grammatical gender language like Arabic, masculine generics consist of masculine personal nouns and pronouns. Moreover, grammatically and lexically male expressions function as generic terms as well. Sadiqi argues that the generic use of masculine expressions "is a very common feature of human languages as these evolve in predominantly patriarchal societies" (Sadiqi 2003: 116). She asserts that masculine expressions as unmarked forms may result from a bias to the effect that all people are male, as well as "foregrounding of males and backgrounding of females, a fact which eliminates the latter by making it gradually invisible" (Sadiqi 2003: 117).

It has been observed here that '*mustatmirūna*' (lit. 'investors'), which has been frequently mentioned in most English versions and their translations into Arabic, refers to the male person in Arabic, as the following examples show:

(72)

[EV] At 31 December, the Company has transferred an amount of RO 11,085 to investors' trust fund, which represents the remaining balance of 2003 dividend due to shareholders as per the CMA instructions [GIS, Notes to the Financial Statements: p.37].

[AV] ...في 31 ديسمبر 2004 قامت الشركة بتحويل مبلغ 11 085 ريال عماني يمثل الرصيد المتبقي من توزيعات عام 2003 المستحقة للمساهمين إلى صندوق أمانات المستثمرين وذلك وفقاً لتعليمات الهيئة العامة لسوق المال.

[GLOSS] On December 31, 2004, the company transferred 08511 RO to the trust fund of the investors which represents the balance of the dividend in 2003 payable to shareholders, according to the instructions of the General Authority for the Capital Market.

(73)

[EV] The Board of directors is very careful to spread out the essential information that connected with the Shareholders and the investors' company [OCC, Corporate Governance Report: p.13].

[AV] إن مجلس الإدارة حريص كل الحرص على توصيل كافة المعلومات الجوهرية المتعلقة بنشاط وعمليات الشركة إلى المساهمين والمستثمرين بشكل دائم.

[GLOSS] The board of directors is very keen to convey all the primary information concerning the company's activities and operation to the shareholders and investors on a permanent basis.

(74)

[EV] ... contact will be maintained with the investors and Company's customers through the Company's website which is under implementation [FSC, Corporate Governance Report: p.15].

[AV] ... سيتم التواصل مع جمهور المستثمرين وعملاء الشركة عبر موقع الشركة على الشبكة الدولية للمعلومات والذي يتم تجربته حالياً.

[GLOSS] ... the audience of investors and the company's clients will be communicated via the Company's website, which is currently being established.

In the English examples above, the terms '*mustatmir-ūna*' (lit. 'investors'), '*al-musāhim-ūna*' (lit. 'shareholders') and '*umalā*' (lit. 'clients') was not marked for gender across the corpus, whereas in Arabic such terms were marked for gender with a clear bias for male addressees, it has been found here that the term '*muwazzaf-ūna*' (lit. 'employees') has also indicated to male person in the Arabic versions of the reports, as shown in the examples below:

(75)

[EV] Al Jazeera Tube Mills Co. SAOG (Jazeera) believes that for a company to succeed on a sustainable basis, it must maintain high standards of corporate governance towards its employees, consumers and society [JTM, Corporate Governance Report: p.3].

[AV] تعتقد شركة الجزيرة لصناعة الأنابيب ش.م.ع (الجزيرة) أنه لكي تنجح شركة ما على أساس مستمر، فيجب عليها الاحتفاظ بمعايير عالية لتنظيم وإدارة الشركة تجاه موظفيها وعملائها والمجتمع.

[GLOSS] Company believes Al Jazeera Tube Mills Co. SAOG (Jazeera) that in order for a company to succeed on an ongoing basis, it must maintain high standards of organisation and management of the company towards its employees, clients and the community.

(76)

[EV] The company continues to value Omanis as a major resource and asset by imparting on the job training and enhancing their skills [SFI, Chairman's Report: p.4].

[AV] تنظر الشركة إلى موظفيها على أنهم مصدر قوة ونماء لها وتعمل على تدريب الشباب العُماني من أجل تعزيز مهاراتهم.

[GLOSS] The company considers its employees as a source of strength and development and works to train young Omanis to enhance their skills.

(77)

[EV] Your company continued its programme of training Omanis at all levels including factory, staff and management. Your company has also sponsored Omani employees for international professional courses [AVO, Directors' Report: p.25].

[AV] استمرت الشركة في برنامجها الخاص بتدريب العمانيين في جميع المستويات ويشمل ذلك موظفي المصنع والإدارة. كما تكلفت شركتكم أيضا بإبتعاث الموظفين العمانيين لحضور دورات تخصصية عالمية.

[GLOSS] The company continued in its training program for Omanis at all levels, including factory and administration's employees. Moreover, your company has sponsored Omani employees to attend specialised courses worldwide.

In example 75, *Omanis* was translated, following a replacement strategy, into Arabic as ‘*muwazzaf-ūna*’ (lit. ‘employees’). In English, *Omanis* was not marked for gender, whereas in Arabic such term was marked for gender with a clear bias for male persons. Similarly, in examples 74 and 76, terms such as *Omanis*, ‘*umalā*’ (lit. ‘clients’) and ‘*muwazzaf-ūna*’ (lit. ‘employees’) were not marked for gender in Arabic as well. It seems that the social agents, including translators are very keen to internalise the values, norms, and symbols, which are associated with the indigenous Omani cultural tradition. In addition, the gender relations, specifically the common lower status of the Omani women, can be attributed to the deep-rooted Islamic practises and law. This means that women in Oman, often because of a lack of reflexivity²², accept their inferior status. This is what Bourdieu would refer to as ‘misrecognition’.

In addition, the data analysis revealed that the issue of gender was extended to include form of address in Arabic, such as the expression ‘dear shareholders’ which has been rendered as ‘*al-ukūwa al-kirām*’ (lit. ‘Honourable brothers’) and ‘*ayyuhā al ukūwa*’ (lit. ‘O’ brothers’) in the Arabic versions of the reports which refer to male persons, as in the examples below:

(78)

[EV] Dear shareholders [OFC_95, Chairman’s Report: p.2].

[AV] أيها الاخوة أعضاء الجمعية العامة لشركة الاسماك العمانية

[GLOSS] O’ brothers members of the General Assembly of the Oman Fisheries Company.

(79)

[EV] Dear shareholders [OFC_00, Chairman’s Report: p.2].

[AV] أيها الاخوة ...

[GLOSS] O’ brothers ...

(80)

[EV] Dear / Respected Shareholders [OFC_04, Chairman’s Report: p.II].

[AV] الأخوة الكرام / حملة أسهم شركة الأسماك العمانية

²² Bourdieu applies the notion of ‘reflexivity’ in order to study and present an accurate and objective knowledge of French colonial societies. Bourdieu and Wacquant (1992: 40) defines reflexivity as “[...] the systematic exploration of the un-thought categories of thought that delimit the thinkable and predetermine the thought”. Bourdieu argues that it is important to apply reflexivity in order to solve the limitations under which social agents operate within a specific field or sub-field.

[GLOSS] Honourable brothers holders of the Oman Fisheries Company shares

(81)

[EV] Dear Shareholders [RCC, Director's Report: p.3].

[AV] الاخوة الافاضل... مساهمي الشركة

[GLOSS] Distinguished Brothers/ Company's Shareholders.

The previous set of formulaic expressions, in the examples mentioned above, with their sociocultural and religious connotations, has dual greetings functions, that is, signifies 'salutation' and 'goodbye' formulas. 'O brothers' in particular, is used to enhance the sociability aspect of friendship and affiliation and to express sincerity and care. In the expression '*ayyuhā al ukūwa*' (lit. 'O' brothers'), meaning replacement strategy were adopted in seven annual reports where the expression 'dear shareholders' (Arabic: '*a'izzai al-musāhimīna*') has been replaced with 'O' brothers', 'honourable brothers' and 'honourable shareholders' in the Arabic versions. This type of form of address, as mentioned in the examples above, was not marked for gender in English, while in Arabic such form was marked for gender. The expressions, such as '*al-kirām*' (lit. 'honourable'), '*al-muhtaramīna*' (lit. 'esteemed') and '*ḥaḍrāt*' (lit. 'respected'), which have been added after 'O' brothers', were also marked for gender in Arabic and refer to male persons, plural form, and is considered a respectful form of address. It can be argued, in this study, that translation is not a neutral activity and the act of translation is influenced by many ideological factors, such as politics, religion, and gender differences (Leonardi 2007).

It is worth noting that in Arabic, the ending *-t* in '*al-uk-t*' refers to a singular female person; whereas the word '*al-ak*' is singular masculine and *-awīyn* marked for dual ending, whereas the masculine plural *-wān*, is used for words that refer to male persons. On the other hand, the dual ending *-tāni* can be applied to form a feminine dual, and the ending *-wāt* is used to form feminine plural. The question of gender in this study is interconnected with different forms of capital, specifically symbolic and social capital, that is, the position of women in the sub-field of translating the annual reports and how women in Oman perceive their experiences as the natural order of things rather than recognising marginalisation as a form of violence. Bourdieu argues that "[...] rites of institution is to suggest that all rites tend to consecrate or legitimate an *arbitrary boundary* by fostering a misrecognition of the arbitrary nature of the limit and encouraging a recognition of it as legitimate" (Bourdieu 1991: 118, italics in original).

In the following sections, different forms of address, which determine the interaction relationship and activities among stakeholders, will be discussed in relation to two elements: personal pronouns and modal verbs.

5.6 Personal Pronouns and Modality

Personal pronouns and other forms of address agents play a significant role in professional settings as they reflect the interactional relationships and activities pertaining to the company's stakeholders. This means that interpersonal relationships between or among, for instance, corporate business communities, employees, shareholders, as well as interested parties can be realised through the use of personal pronouns. Recent studies, such as Fox and Fox (2003) have analysed the use of personal pronouns in corporate business reports. They find that personal pronouns, such as *we* and *I* are the key pronouns employed in the genres of the corporate mission statement, the CEO media interview and the business annual report. Fox and Fox (2003) have reflected how social agents try to show their independence of external and internal control, assert themselves and lead social change within the private spectrums through the use of pronouns. Therefore, the use of personal pronouns often reveals how the chairperson and other agents in corporate business institutions (see section 2.3) view themselves, their relationships with employees, shareholders, etc, and the discourse community they belong to.

This study has used Microsoft Word and WordSmith applications to examine differences in frequency among the categories of various personal pronouns (see section 5.7) and modality (see section 5.8) and found that the 1st person, 2nd person and 3rd person pronouns, and the modals *will*, *may*, *should*, showed up more frequently in the original English versions of annual reports, compared to their translations into Arabic. Based on the findings, we have classified these into four types: the 1st person plural *we*, 1st person plural *our*, 2nd person plural *you* and 3rd person singular *his*, whereas modality is classified into three types: *will*, *may*, and *should*. The personal pronouns and modal verbs are linked to Bourdieu's economic, cultural, social and symbolic capital, as well as Hofstede's cultural dimensions, specifically power distance, or individualism vs. collectivism.

In spite of the fact that annual reports display a wide range of modal meanings, such as permission, possibility or probability, etc., the English and Arabic versions are relatively problematic with respect to modality, as modal auxiliary verbs, in particular, convey a

number of such meanings. These variations depend on the role, function and the context in which the modal is applied.

5.7 Personal Pronouns

The following section shows the frequency of use of personal pronouns, i.e. *we*, *our*, *his* and *you*, which are considered as key features in annual reports.

5.7.1 Frequency of *We*, *Our*, *His* and *You*

The personal pronouns system is marked for elements of person (*ana*, *nahnu*, *anta*, *anti*, *antumā*, *antum*, *antunna*, *hūwa*, *hiya*, *humā*, *hum*, *hunna*), gender (masculine and feminine), and number (singular, dual, plural). The number of classifications of personal pronouns in Arabic is larger than in English (12 as opposed to 8) as the Arabic pronouns comprise both masculine and feminine markers, as well as the dual pronouns and definiteness (Ryding 2005).

The differences in frequency among the categories of the 1st person plural are substantial (see Figure 5.1). The 1st person plurals *our* and *we* occur frequently in both the original English versions and their translations into Arabic. However, the occurrence of *our* and *we* is much higher (51.8%) in English versions, compared to the Arabic translations (40%). In strong contrast, the 2nd person plural and 3rd person singular, are employed far less frequently (26.1%) in both versions. In the English versions, the occurrence of the 3rd person singular is much higher than in the Arabic versions, whereas the 2nd person plural occurs more frequently in Arabic versions than in the English ones. The calculations in Table 5.3 consider precisely those English version parts on which the respective Arabic version was based.

Table 5.3 Frequency of Personal Pronouns

No	Personal Pronoun	English	Arabic	Eng % of PP	AR % of PP
1	Our	244	135	28.0%	20.1%
2	We	207	134	23.8%	19.9%
3	His	62	27	7.1%	4.0%
4	You	45	66	5.2%	9.8%

Personal pronouns in annual reports can be interpreted according to the notions of individualism versus collectivism, which is highlighted in the contrast between *me* versus *we* societies (Hofstede 2001). The fact that the frequency of *we* in English is higher than in Arabic can be attributed to the reality that some of the social agents who wrote the English versions of the reports came from different Arab countries, such as Egypt, Jordan, and Sudan. Those agents reinforce the fact that there are enduring traditional, collectivist and religious systems underpinning the agents and institutions in the rapidly developing Oman. Whereas, Individualism is revealed in the use of the pronoun *you* in the Arabic versions, which is higher than in the English ones means that agents in business institutions pursue corporate self-interests and values more than collective interests.

Table 5.4 below shows the occurrence of the 1st person plural *we* in the English and Arabic versions. It is clear that *we* in most cases has not been changed in the Arabic text, whereas *we* in some cases has been replaced by the 1st person singular *I* and nouns. As the qualitative analysis has shown, *we* is the dominant pronoun which occurs in the English and Arabic versions.

Table 5.4 Cases of *We* in EV and AV

NO.	ST	TT	Total
1	We	We	325
2	We	noun	7
3	We	I	9

As Table 5.4 indicates, the frequency of 1st person plural has been used heavily in the English versions; the 1st person plural remains an essential element in the English versions text and the Arabic translations. The 1st person plural is mainly found in the chairperson's report; the reproduction of the 1st personal plural in both versions is shown in the following examples:

(82)
 [EV] We were able to improve the profitability by 17 %, compared to last year [NGC_04, Directors' Report: p.1].

[AV] فقد تمكنّا من تحسين ربحية الشركة بنسبة 17% مقارنة بالعام السابق .

[GLOSS] We were able to improve the profitability of the company by 17 % compared to last year.

(83)

[EV] We continue to work on the branding and standards of our local sales products and this area is now beginning to show returns [OFM, Chairman's Report: p. i].

[AV] ونحن مستمرون في تحسين العلامات التجارية والمعايير الخاصة بمنتجاتنا المسوقة محلياً، وقد بدأت جهودنا تثمر في هذا المجال.

[GLOSS] We are continuing to improve the brands and standards for our products, which are marketed domestically; our efforts have begun to bear the fruit in this area.

(84)

[EV] We take active part in the industry level initiatives to curtail unhealthy price competition and longer-term profitable development of the industry [OND, Board of Directors' Report: p.1].

[AV] فإننا نقوم بمبادرة فعالة على مستوى القطاع للحد من المنافسة غير الشريفة على الأسعار وتطوير القطاع على المدى الطويل لتحقيق أفضل الأرباح.

[GLOSS] We are taking sound initiative at the sector level to reduce unfair competition on prices and the development of the sector in the long term to achieve better profits.

The use of *we* in both versions (English and Arabic) underscores not only general collectivism at the institutional level, but also emphasises ingroup collectivist values from the societal cultural perspective. This can be observed in most English texts and their translations, where *we* is used in the chairperson's message to enhance certain beliefs, attitudes, norms in the company. The pronouns mentioned in the examples above are followed by verbs, such as *focus*, *increase*, *expect*, *continue* which give an impression of progress; these verbs are also positive lexis, promoting the positive image of the company. It has been noticed here that there were also cases where *we* has been rendered into the first person singular *I* in the Arabic version; the following examples show the shift from ingroup collectivism towards aspects of individualism:

(85)

[EV] We would like to extend our sincere appreciation and gratitude to His Majesty Sultan Qaboos and his wise government for the wisdom and visionary leadership [FSC, Directors Report: p.3].

[AV] قبل الختام انتهز الفرصة لارفع بأسمكم جميعاً اسمي آيت الشكر والعرفان الى المقام السامي لحضرة مولانا صاحب الجلالة السلطان قابوس بن سعيد المعظم حفظه الله ورعاه.

[GLOSS] Before concluding, I take the opportunity to raise on your behalf, the most solemn assurances of thankfulness and gratitude of the royal rank of our Lord presence of His Majesty Sultan Qaboos bin Said; may God protect him.

(86)

[EV] We express gratitude to His Majesty Sultan Qaboos bin Said and pray to Almighty God to guide Oman and its people to attain further peace and prosperity under His Majesty's wise leadership [AVO, Directors' Report: p.25].

[AV] أود أن أعبر عن أسمى آيات الشكر والتقدير والعرفان لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم داعين المولى عز وجل أن يحفظ جلالته ذخرا وفخرا حتى يتحقق الخير والسلام والرفاهية لشعب عمان الأبي تحت قيادة جلالته الحكيمة.

[GLOSS] I would like to express the most solemn gratitude, appreciation and thankfulness to our lord presence His Majesty Sultān Qābūs Ibn Sa'īd; we ask Almighty God to protect His Majesty as a glorious leader who confers prosperity, peace and welfare on the people of Oman, under his wise leadership.

(87)

[EV] We thank our shareholders and customers for their continued support. We extend our thanks to the officials of Capital Market Authority and Muscat Securities Market for their valuable support and co-operation. We also appreciate the dedicated and committed service of our staff members and the Management Team [MPP, Chairman's Report: p.1].

[AV] أتوجه بالشكر إلى مساهمي الشركة وزبائننا الكرام لدعمهم المستمر للشركة ، كما أتوجه بالشكر إلى جميع المسؤولين بالهيئة العامة لسوق المال وسوق مسقط للأوراق المالية لدعمهم وتعاونهم الدائم ، كما أود أن أعرب عن تقديرنا للإدارة التنفيذية للشركة وجميع العاملين بها لما قدموه من التزام وتفان في العمل.

[GLOSS] I express my gratitude to the shareholders of the company and our honourable customers for their continuous support to the company. I also thank all the officials at the Capital Market Authority and Muscat Securities Market for their constant support and cooperation. I would like also to express our appreciation to the executive management of the company and all the staff for their commitment and dedication.

In example 84, the chairperson acknowledges his position in the company by using the 1st person singular which connotes power and authority. Most 1st person singular pronouns in the Arabic versions are situated in the closing statement of the chairperson's message and used to show a formal and respectful attitude to the Sultān and other agents, such as employees, shareholders, board of directors, management, etc. In a large power distance culture like Oman, such behaviour is important in the organisational hierarchy to show differences between the leaders and other members of the institution. For instance, members of staff usually use official names or titles (Sultān, šaik, sayyid, etc.) when they communicate with their leaders in the social field or space. Moreover, in large power distance cultures, showing respect and obedience is very common among individuals; this is attributed to the fact that leaders in these cultures are more likely to have a central role in the decision making processes due to the symbolic and social capital they possess over time, "more concentration of authority, tall organization pyramids, and more reliance on formal rules" (Shaw 2005: 107). In this thesis, it can be argued that the use of *we* and *I* emphasises the symbolic boundaries which refer to institutional hierarchy (superior vs. subordinate), that is, sociocultural practises, attitudes or values that are manifested through social interaction in the sub-field of translating the annual reports. Bourdieu hence asserts that "to

institute, to give a social definition, an identity, is also to impose boundaries” (Bourdieu 1991: 120).

The use of 1st and 3rd person plural in English and Arabic versions, in example 86, reflects the importance of being members of a cohesive group in a social field; this may be to protect themselves socially in their peer groups in return for their loyalty and conformist social behaviour. Textual analysis showed that *we* was changed into a noun seven times in the Arabic versions. For example, the English versions used *we* which may reflect a collectivistic culture of the business institutions, followed by the adjective *pleased* to reinforce the image that the company is a profit-oriented entity. However, *we* has been replaced by *company* or *board of directors* in the Arabic versions of the reports which may help to express the individualistic nature of the agents and institutions in the sub-field of translating the annual reports, as shown in the following examples:

(89)

[EV] We are pleased to report that your Company has registered a growth of 37% in sales and 28% in net profit in the year under review due to increase in local and export sales [MGC, Directors’ Report: p.1].

[AV] حققت الشركة نموا ملحوظا في أدائها وهذا ما تظهره البيانات المالية المرفقة، ويعود السبب في ذلك إلى الزيادة في المبيعات المحلية والتصدير فقد زادت المبيعات بنسبة 37% والأرباح 28% مقارنة بالسنة السابقة.

[GLOSS] The company achieved a remarkable growth in its performance and that's what is shown in the accompanying financial statements, due to the increase in domestic sales and export sales which have increased by 37% and profits 28% compared to the previous year.

(90)

[EV] We continued our commitment as a corporate citizen, through enhanced social responsibility and initiatives [NBO, Chairman’s Report: p.3].

[AV] لقد استمر البنك في الوفاء بالتزاماته كمؤسسة داعمة للمجتمع من خلال دعمه للعديد من الأنشطة والمبادرات الاجتماعية.

[GLOSS] The Bank has continued to fulfil its obligations as a supportive community through its support of many social activities and initiatives.

(91)

[EV] We brought into the frame a new Executive President to continue the trend of renewal and change [OUI, Directors Report: p.1].

[AV] فقد قام المجلس بتعيين رئيس تنفيذي جديد للشركة لاستكمال مسيرة التطوير.

[GLOSS] The Board has appointed a new CEO for the company to complete the process of development.

In the above-mentioned examples, the translational strategy has resulted in the replacement of the 1st person plural by a noun in the Arabic version of the report; in example 89, the whole phrase *we are pleased to report that your* has been deleted in the Arabic version. In addition, *we*, in examples 89 and 90, has been replaced by the words *bank* and *board* in the Arabic texts which may highlight an individualistic nature in terms of the relations of the agents to business institutions and the corporate world as well. It can be argued here that the use of the pronouns *you* and *your* reinforces both the individualistic and collectivistic aspects in the sub-field of translating the annual reports. Hofstede (2001) holds that modernity, whether through development, capitalism, or globalisation, is largely inter-related with the individualist and collectivist orientations of a culture. In addition, it has been found here that both versions English and Arabic used positive phrases, such as *our commitment, fulfil obligations, renewal and change, responsibility and change* which play important role in establishing a positive image of the company, and hence persuade shareholders to buy more of stocks.

5.7.2 Exclusive and Inclusive *We* and *I*

Personal pronouns *I* and *we* are also associated with inclusive and exclusive forms in both English and Arabic versions of annual reports. The terms inclusive and exclusive are generally applied to connote markers of personal pronouns to discern whether an addressee or addressees are included in or excluded from the set of referents which also comprise the speaker (Filimonova 2005). Inclusive and exclusive pronouns have received a lot of attention in Translation Studies (Zagood 2012, Wided 2010, Suoniemi 2006, etc.). The textual data analysis shows that inclusive-exclusive *I* and *we* have been regularly used across the annual reports. However, these two forms are used mainly in the chairperson's statement or the director's message section in order to acknowledge institutions and agents, who are involved in the achievement of the company's overall objectives.

An inclusive pronoun indicates “the speaker and more than one addressee (*I + you* PLURAL); and the exclusive forms refer to the speaker and others who are not directly addressed – one other person in the case of the dual (*I + he/she/it*) and more than one for the plural (*I + they*)” (Scheibman 2004: 379) (see section 5.5). In Arabic, inclusive ‘we’ includes the addressee it means (“you and I”) while exclusive ‘we’ excludes the addressee (it can then mean “he/she and I”) (Fehri 2012). The inclusive *we*, as the examples below

show, refers to agents' interdependence and merging with their ingroups in order to fulfil the company's goals and interests.

(92)

[EV] We would like to thank our business partners like the Ministry of Commerce and Industry, Ministry of Oil & Gas, Ministry of Housing, Electricity & Water, Petroleum Development Oman, Oman Refinery Company, Muscat Securities Market, Capital Market Authority and other valuable customers who are too numerous to mention. We also thank the Management and Staff of the Company for their efforts in achieving excellent results [MG, Directors' Report: p.1].

[AV] كما نتوجه بالشكر الجزيل إلى كل من وزارة التجارة و الصناعة ووزارة النفط والغاز ووزارة الإسكان والكهرباء والماء وشركة تنمية نفط عمان وشركة مصفاة عمان والهيئة العامة لسوق المال وسوق مسقط للأوراق المالية كما يتوجه مجلس الإدارة بالشكر إلى العملاء والموزعين وإلى إدارة الشركة والعاملين فيها على الجهد المتميز والذي أدى إلى هذه النتائج الممتازة.

[GLOSS] We also thank the Ministry of Commerce and Industry, Ministry of Oil and Gas, Ministry of Housing, Electricity and Water, Petroleum Development Oman, Oman Refinery Company and the General Authority for Capital Market. The board of directors also thanks customers, distributors, company's management and staff for the outstanding efforts leading to these excellent results.

(93)

[EV] Operating in a relatively small market the growth of exports, in particular to the other GCC countries, is vital to achieve viable and profitable scale of operation. We will continue our efforts to widen our product portfolio with the help of strategic partners apart from organic growth of our manufactured products [OND_04, MD&A: p.13].

[AV] العمل في سوق صغير نسبياً فإن نمو التصدير لا سيما دول مجلس التعاون الأخرى يعتبر حيوي لتحقيق ربحية جيدة من العمليات. سوف نواصل جهودنا الخاصة بتوسيع محفظة المنتج بمساعدة الشركاء الاستراتيجيين كجزء من النمو العضوي لمنتجاتنا المصنعة.

[GLOSS] Working in a relatively small market, the export growth pertaining to other GCC countries is vital to achieving a good profit from operations. We will continue to expand our own product portfolio with the help of strategic partners as part of the organic growth of our processed products.

(94)

[EV] In 2004 for example, there were four large hurricanes in the Caribbean alone which caused substantial losses in the Property and Energy markets and of course there was the shock of the Far East Tsunami. Nevertheless, we should begin to see a softening in reinsurance terms going forward, which will in turn allow OUI to provide further improvements to its services [OUI_4, MD&A: p.8].

[AV] ففي العام 2004 كان هناك أربع أعاصير ألقت بمنطقة الكاريبي وقد أسفرت تلك الأعاصير عن خسائر جسيمة في تأمين الممتلكات والطاقة وقد تأثر سوق إعادة التأمين أيضاً بإعصار تسونامي الذي يعد من أكبر الكوارث الطبيعية التي شهدتها هذا القرن. ومع ذلك تبحث الشركة في إيجاد شروط ميسرة في إتفاقيات إعادة التأمين والتي بدورها سوف تعين الإدارة على تقديم خدمات أفضل.

[GLOSS] In 2004 there were four hurricanes affecting the Caribbean area. The hurricanes have resulted in massive loss in property insurance and energy. The reinsurance market is also affected by the Hurricane tsunami which is one of the largest natural disasters of this century. However, the company is looking for favourable conditions pertaining to reinsurance agreements, which in turn will assist the management to provide better services.

It is apparent that, in example 92 above, the chairperson of the company uses the exclusive *we* both in English and Arabic versions to express gratitude and group membership. This expression of gratitude (i.e. greeting the Sulṭān and other agencies) is related to phatic communication, such as ‘thank you’ form. It can be said here that institutional members in collectivist societies, like Oman, are expected to be more motivated by a sense of belonging and to perceive a strong positive relationship between their personal interests and those of the institutional group to which they belong (Hofstede 2001). Inclusive *we* expressions, which contain modal auxiliaries, are illustrated in example 93. For example, the expressions in both English and Arabic versions mentioned above, *we will continue our efforts to widen our product portfolio with the help of strategic partners*, contain the deontic modal *will* which indicates the force of obligation and responsibility. The expressions also reflect the collective corporate goals the company and stakeholders pursue by using generic inclusive pronouns *we* and *our*. Indeed, the use of modal auxiliaries in inclusive utterances highlights the speaker’s position or commitment towards a proposition (Scheiban 2004).

In example 94, the expressions in the English version, *we should begin to see a softening in reinsurance terms going forward*, used the inclusive form *we* and deontic modal *should* in order to achieve certain rhetorical effects (persuasiveness, motivation, assertiveness, etc.). However, the use of both the pronoun *we* and modal verb *should* is meant to inform the shareholders in particular of the company’s future priorities. In addition, the use of pronouns lend annual reports a personal tone and make the various agents feel more involved and included in the whole process of institutional achievements and developments; in the Arabic version, the first person plural *we* was replaced by the noun *company*, which reflects an individualistic nature in relation to institutional practises. Positive phrases, such as *favourable conditions*, are used in the Arabic version above in order to build a positive image of the company, and hence attract more potential investors.

It has been found that the chairperson also uses the exclusive *I*, as the following examples show:

- (95)
[EV] I would like to extend my thanks to all my colleagues on the Board of Directors for their valuable contribution to the progress of this company and we in turn express our appreciation to the management and staff for their loyalty and dedication [OFM, Chairman’ Report: p.2].

[AV] وأود أن أتوجه بالشكر إلى جميع زملائي أعضاء مجلس الإدارة على مساهمتهم القيّمة في تطوير هذه الشركة، وبدورنا جميعاً نعبر عن خالص شكرنا وتقديرنا لإدارة الشركة وجميع العاملين على إخلاصهم وتقانيهم في العمل.

[GLOSS] I would like to thank all my fellow Board of Directors for their invaluable contribution to the development of this company, and in turn, we all express our sincere thanks and appreciation to the company's management and all employees for their dedication and hard work.

(96)

[EV] I take this opportunity, on behalf of the Board, to thank the shareholders, Ministries, Banks and Establishments which supported and assisted the company during the year [SoO, Directors' Report: p.25].

[AV] وانتهز هذه الفرصة لأعرب- نيابة عن مجلس الادارة- عن شكري لجميع المساهمين والوزارات والبنوك والمؤسسات التي ساندت الشركة خلال العام المنصرم.

[GLOSS] I take this opportunity to express, on behalf of the Board of Directors, my thanks to all the shareholders, ministries, banks and institutions that supported the company over the past year.

(97)

[EV] I would like to thank the Board of Directors, the Executive Management and Employees of the Company for their efforts and contribution to this success [SMC, Board of Directors' Report: p.17].

[AV] أنقدم بالشكر والتقدير للأخوة أعضاء مجلس الإدارة والإدارة التنفيذية للشركة وجميع العاملين بشركة مطاحن صلاحية على جهودهم المخلصة لتحقيق هذا النجاح.

[GLOSS] I extend my thanks and appreciation to the brothers members of the Board of Directors and executive management of the company and all employees of Salalah Mills for their sincere efforts to achieve success.

The exclusive 1st person singular, which is employed in the Arabic and English versions, refers to the addressor (chairperson), including some specific agents and institutions, such as employees, ministries, and excluding others. In example 93, the chairman moves between the inclusive *we* and exclusive *I* to praise specific agents (board of directors, management, staff) who have contributed to the development of the company. The use of such pronouns, specifically, *I* reveal the amount of power distance or influence that superiors in an institutional hierarchy have over their subordinates. In high power distance cultures, like Oman, hierarchical structures and decision making are the norm (Hofstede 2001). This means that the superiors have established their own high social, cultural and symbolic capital within the boundary of the business field. Their general social and corporate positionings are based on aspects, such as collectivism, individualism, solidarity and authority which encapsulate the essence of being part of the group membership in the social field, that is, Omani sociery. Bourdieu (1991) asserts that language is largely inscribed in the social relations within which it functions, whereas people from low-power

distance (flatter hierarchy) societies, such as western countries, prefer a much less structured hierarchy system with a decentralised decision-making practises (Alkhafaji 1995). In addition, people from low-power distance societies “are more likely to share their decision-making responsibilities with people in lower status positions” (Brockner et al. 2001).

The exclusive 1st person singular *I* is followed by modals and verbs (e.g. *would, take, thank*) which signal the interpersonal relationship the chairperson wants to build with the agents. In other words, the use of this pronoun helps to reveal something about the [self-promotional tenor] of both versions of the reports, such as the position, recognition, and the authority that define the relationship between the chairperson and other agents in the company.

5.7.3 Frequency of *Our*

Table 5.5 is the analysis of the possessive form 1st person plural *our* in both English and Arabic versions. As shown in Table 5.5 below, it is apparent that *our* in most cases has not been changed in the Arabic versions.

Table 5.5 Cases of *Our* in ST and TT

SRNO	ST	TT	Total
1	<i>Our</i>	<i>Our</i>	315
2	<i>Our</i>	Noun	77
3	<i>Our</i>	<i>my</i>	4

As Table 5.5 demonstrates, the 1st person plural *our* has been used heavily in the English versions and reproduced in the Arabic translations; this suggests that the 1st person plural is the fundamental pronoun of the report, particularly the corporate chairperson's statement, where most of the pronouns occur, and remains a key component in the English and Arabic versions; the reproduction of the possessive form *our*, in the Arabic versions, is shown in the following examples:

(98)

[EV] The sound and prudent economic policies of the Government of the Sultanate of Oman enabling growth and new opportunities in all sectors of the economy in general and the construction industry in particular, have resulted in the expansion of our market share [MPP, Chairman's Report: p.1].

[AV] إن السياسات الاقتصادية الحكيمة لحكومة سلطنة عمان والتي أدت إلى النمو وخلق فرص جديدة في جميع المجالات الاقتصادية بشكل عام وفي قطاع الإنشاءات على وجه الخصوص قد نتج عنها أيضاً نمو حصتنا في السوق.

[GLOSS] The wise economic policies of the Government of the Sultanate of Oman, which led to the growth and creation of new opportunities in all economic fields in general and in the construction sector in particular has also resulted in the progression of our market share.

(99)

[EV] As part of the marketing strategy and to improve our image as well as profitability, the company focused more on the Baker's Pride business, which accounted for 92% of the turnover [SFI, Chairman's Report: p.1].

[AV] وكجزء من استراتيجية التسويق ، ولكي نحسن من مكسبنا ، ركزت الشركة مجهوداتها على تسويق منتجات الشركة "بيكرز برايد" التي تقدر بحوالي 92% من جملة المبيعات.

[GLOSS] As part of the marketing strategy and in enhancing our achievements, the Company concentrated its efforts on marketing the Company's products "Baker's Pride" which estimated for 92 % of the total sales.

As the table above shows, the 1st person plural has been used widely in both English and Arabic versions. The use of *our* reflects a sense of collectivism and to, a certain extent, makes the reports relatively personal and decreases the distance between the chairperson and other agents. In addition, it strengthens the notion of corporate identification in the social field. The 1st person is followed by the adjective *strong* and nouns *capabilities*, *market share* and *achievements* or *image*, which are also positive lexis, promoting the positive image of the company. It has been found here that there were also cases where *our* has been rendered into a noun; the following examples show the shift from first person plural to impersonal expressions such the use of the terms *the company*. This shift, however, emphasises the impersonal business tone by using positive words, such as *achieve*, *continue* and *increase* which help to persuade shareholders and potential investors about the overall performance of the company.

(100)

[EV] In line with the Government Omanization Policy we are pleased to inform that our Company achieved 43% for the year 2002. Our Company has commissioned a new LPG Plant at Musannah in May 2002 [MG, Directors' Report: p.1].

[AV] وتمشيا مع سياسة التعمين فقد أظهرت الشركة اهتماما كبيرا في هذا الخصوص حيث تمكنت الشركة تحقيق نسبة تعمين في العام 2002 م 43 % ولا زالت الجهود تبذل لزيادة هذه النسبة. لقد حققت الشركة إنجازا آخر يضاف إلى إنجازاتها السابقة فقد تم تشغيل مصنع تعبئة غاز الطبخ في ولاية المصنعة في شهر مايو 2002.

[GLOSS] In line with the policy of Omanisation, the Company has shown great interest in this regard. The Company was able to achieve 43 % of Omanisation in 2002 and efforts are still being made to increase this percentage. Moreover, the Company has fulfilled another achievement added to the previous accomplishments, where a cooking gas bottling plant has been put into operation in Wilayat al-Musannah in May 2002.

(101)

[EV] The continuous fall in the prices of Hot Rolled coils (our main new material) through-out the year, combined with huge piling of inventories in various markets, has affected our financial results for the year [JTM, Chairman's Report: p.1].

[AV] لقد كان لإنخفاض أسعار ملفات الحديد (المادة الخام الرئيسية) خلال عام 2005م مع حجم المخزون العالمي الكبير في الاسواق قد أثرت سلبا على نتائج الاداء المالي للشركة ...

[GLOSS] The low prices of iron files (the main raw material) during 2005 with the large volume of the global inventory in the market has negatively affected the financial performance of the Company.

(102)

[EV] [...] it is a pleasure to report to you that your company's sales in 2004 increased by 27.7% over the previous year [AVOD, Directors' Report: p.25].

[AV] ...وأنه لمن دواعي سروري أن أبلغكم بأن مبيعات شركتكم قد زادت في سنة 2004م بنسبة 27.7% عن مبيعات السنة السابقة.

[GLOSS] It is a pleasure to inform you that your Company's sales have mounted in 2004 by 27.7 percent from the previous year's sales.

In example 100 the phrase *the Company has fulfilled another achievement added to the previous accomplishments* has been added in the Arabic version of the report. This addition fulfils both the informative and persuasive functions as it appeals to the Arab readers to invest in the Company and buy more shares of stocks. In addition, the possessive form *our* was deleted in the Arabic translation. This means that the English text reflects a more corporate affiliation and friendship tie than the Arabic one. In example 102, the possessive form *your* and 2nd person singular *you* have been reproduced in the Arabic version of the report. Use of the pronoun *you* and the possessive form *your* in both versions makes the annual reports more personal and effectively reduces the distance between the company and shareholders.

The textual analysis has shown (Table 5.5) that the 1st person plural *our* has been used widely in both English and Arabic versions of the annual reports where, in a few cases, *our* has been replaced with the 1st person singular *my* in the Arabic versions; this can be found in the examples below:

(103)

[EV] At this juncture, on behalf of the Board I would like to thank our Bankers and all the shareholders for their support and co-operation ... and I would also like to place on record our sincere appreciation to all employees for their efforts towards achieving this performance [JTM, Chairman's Report: p.3].

[AV] كما أود هنا ونيابة عن أعضاء مجلس الإدارة ان اقدم جزيل شكري للمساهمين والبنوك على دعمهم وثقتهم في مجلس الإدارة وكذلك اعبر عن جزيل شكري لكل العاملين المخلصين الذين لولا جهودهم لما تحقق هذا الانجاز.

[GLOSS] I would also like here and on behalf of the members of the Board of Directors to offer my thanks to the shareholders and banks for their support and their confidence in the Board of Directors, as well as express my thanks to all the dedicated personnel, without whose efforts the achievements couldn't have been fulfilled.

(104)

[AV] The Board also records its appreciation to our shareholders for their support, confidence and trust in the Board and the management of the company [SIH, Report of the Board of Directors: p.2].

[EV] كما أود أن أعبر عن فائق تقديري للمساهمين كافة لدعمهم المقدر وللثقة التي أولوها لمجلس الإدارة وإدارة الشركة.

[GLOSS] I would also like to express my deep appreciation to all shareholders for their esteemed support and the confidence they assigned to the Board of Directors and the management of the company.

(105)

[EV] It is our pleasure to present the consolidated result of the first quarter of Company ended 31 March 2004 [DCF, Chairman's Report: p.2].

[AV] يسرني ان اتقدم اليكم بعرض النتائج المالية الموحدة (الغيرمدققة) للشركة لفترة الثلاثة اشهر المنتهية في 31 مارس 2004م.

[GLOSS] It is my pleasure to produce to you the consolidated financial results (unaudited) for the Company for a period of three months ended March 31, 2004.

(106)

[EV] ... On behalf of the shareholders and the Board I wish to express our sincere gratitude and appreciation to His Majesty Sultan Qaboos Bin Said for his wise leadership and guidance [NBC, Chairman's Report: p.1].

[AV] ... ونيابة عن المساهمين ومجلس الادارة فانني اود ان اعبر عن عميق امتناني وتقديري لجلالة السلطان قابوس بن سعيد حفظه الله ورعاه لقيادته الحكيمة وتوجيهاته السديدة.

[GLOSS] ... On behalf of the shareholders and the Board of Directors, I would like to express my deep gratitude and my appreciation to His Majesty Sultan Qaboos bin Said, may God protect him, for his wise leadership and wise directions.

In examples 101 and 104, the phrase *on behalf of* has been used both in English and Arabic versions of the reports, which is an acknowledgment of the chairperson's status and his actual authority as a senior social agent in the hierarchical level of the institution. Furthermore, it has been found here that there was a slight shift at the evaluation level concerning shareholders. In other words, the translation strategies had resulted in the addition of two adjectives, i.e. *dedicated* and *esteemed* in Arabic versions, which reflect more appreciation. The addition strategy of the adjectives has a persuasive function as the chairperson tries to persuade the shareholders that their involvement in the company's

developments will maximise their profit margins in the long term. It can be argued here that the notion of symbolic power can be attached to the phrase *on behalf of* in the sub-field of translating the annual reports to lend legitimacy and authority to the position of the chairperson in that sub-field. Bourdieu (1998) asserts that symbolic power, which regulates all social relations, can be acquired and utilised widely as a mechanism of domination by institutions and agents in the social field or space.

In addition, the English versions attempt to establish a connection between different agents (the Sulṭān, employees, customers, management, etc.) by using the 1st person plural *our* and *we* and the 1st person singular *I*. In some cases, the pronoun *our* has been rendered into the 1st person singular *my* which lends the Arabic texts personal tone and decreases the distance between the company and shareholders. By and large, the use of verbs (*thank*), nouns (*pleasure*), pronouns (*our*, *I*, *my*) and the content both in English and Arabic versions not only express gratitude to the agents, but also help to enhance the interpersonal relationships between the chairperson and other addressees.

5.8 Modality

The frequent use of modal verbs, particularly, modal auxiliary verbs, is another major aspect of the genre of the annual report. Although modality is culture-bound (Guido 2008) and a grammatical category, which is exhibited in both, Arabic and English (Al Mukhaini 2012), and specifically in business discourse (Bargiela-Chiappini 2009), it is indeed a key component of all human languages (Li 2010).

The English language has nine modal verbs: *can*, *could*, *may*, *might*, *must*, *shall*, *should*, *will* and *would*. Modality can be broadly classified into two main categories: epistemic, deontic and dynamic (Bruce 2008). Epistemic modality “concerns an estimation of the likelihood that (some aspect of) a certain state of affairs is/has been/will be true (or false) in the context of the possible world under consideration” (Nuyts 2007: 22), whereas deontic modality is generally defined as “expressing degree of commitment to the necessity or desirability of performing actions” (Koester 2006: 85). Similar to deontic, dynamic modality refers to “events that are not actualized, events that have not taken place but are merely potential, and may, therefore, be described as ‘event modality’” (Palmer 2001: 70). Epistemic modality (e.g. *may*, *could*, *might*, *must*) expresses notions of possibility, probability, certainty, comparison, description, explanation, etc., while deontic modality

(e.g. *will, may, should, must*) expresses notions of possibility, probability, certainty, instruction, recommendation, etc. (Mikučionis 2012). Dynamic modality (e.g. *might, could, can, will*), on the other hand, expresses notions of ability, possibility, volition, willingness, etc. (Allan 2009). However, the same modal verbs (e.g. *may* and *must*) can have both epistemic and deontic uses, expressing possibility, probability and certainty (Piqué-Angordans 2002). Similarly, these modal classifications “are difficult to define, partly due to the fact that the categories they refer to have fuzzy boundaries, partly because grammatical markers that are labeled as such are often multifunctional” (Nordstrom 2010: 16).

Modality can be expressed through a variety of linguistic forms, such as modal verbs, adjectives, adverbs and certain nominalisations (Lillian 2008). Fowler demonstrates that

“... modal verb *may, shall, must, need*, and others; sentence adverbs such as *probably, certainly, regrettably*; adjectives such as *necessary, unfortunate, certain* [and] [s]ome verbs, and many nominalization, are essentially modal: *permit, predict, prove; obligation, likelihood, desirability, authority*.” (Fowler 1985: 73, quoted in Lillian 2008: 2, italics in original)

In Arabic, modality is expressed generally by means of either modal verbs, e.g. *yastaṭīʿ* (lit. *will*), *yumkin* (lit. *may, might, could, be probable*), *yajibu* (*must*) or by means of other modal expression, e.g. *qad* (lit. *may, might, would, be probable*), *saufa* (lit. *will, shall, be going to*), *rubbamā* (lit. *may*), *laʿalla* (lit. *may*) (Darwish 2003/2010). These modal verbs have common properties; that is, they encode modal notions, such as possibility, probability, ability, intention, obligation, etc. Moshref explains that modality in Arabic includes

“[i]nterrogatives, imperatives, optatives, and vocatives, as well as conditionals and oath [...] Other Arabic modals govern finite verbs and express both modal and temporal meanings (Fassi Fehri, 1993:160). They are either participles, such as ممكن [mumkin] *possible*, imperfectives, e.g. أظن [ʔa-ʔun] *I think*, or other constructions like لا بُدَّ [lā-budda] *must*; which is composed of a negative particle لا [lā] *no* and a noun بُدَّ [budda] *way out*.” (Moshref 2012: 121).

Textual analysis of this study reveals that modal verbs (e.g. *should, must, will, may*) are predominantly used in the English versions of annual reports rather than other forms of modality (e.g. sentence adverbs, adjectives, etc.) to express notions of obligation,

permission, possibility, etc. However, the use of modal auxiliary verbs is homogeneous across the corpus. Table 5.6 shows differences in frequency among the categories of the modal verbs.

Table 5.6 Frequency of Modal Verbs

No	Modal Verb	English	Arabic	Eng % of MV	AR % of MV
1	Will	457	189	30.0%	21.1%
2	May	120	55	24.8%	18.9%
3	Should	58	23	6.1%	3.0%

The modal verb *will*, which is used to form the future tense, is also employed to talk about hypothetical situations with a certain degree of probability in the future. As revealed in Figure 5.6 above, the variation among the categories of the modal verbs *will*, *may* and *should* is statistically significant. For example, the modal verb *will* occurs far more frequently in the English texts than the Arabic versions. Similarly, the instances of *may* and *should* are much higher in the English versions, compared to the Arabic translations. These modal verbs are used in order to show degrees of assertiveness and tentativeness, as well as the writer's stance in the genre of annual reports.

The use of the modal verbs can be linked to Bourdieu's notion of 'authority'. These modal verbs reflect certain degree of authority exercised by social agents, including translators, in the sub-field of translating the annual reports. This level of authority depends on the types of capital (economic, cultural, social and symbolic) the social agents accumulate in the business field in general and the sub-fields of translating the annual reports in particular. Bourdieu argues that the cultural production, in our case translating the annual reports, is not only about the conditions of membership, but also about the authority of assigning membership, and the authority "*of consecration* of both producers and products" (Bourdieu 1996: 224, *italics in original*). In other words, the relations of power and authority exercised by the social agents allow them to mobilise entire translation strategies in order to produce an annual report that meets the objectives of the company and appeals to the end-users as well. For example, the translators, in this thesis, use deontic modality which represents power and authority and takes the forms of obligation and permission.

5.8.1 Frequency of *will*

The Table 5.7 demonstrates the modal verb *will* in the source texts and their Arabic translations. It is however, apparent that *will*, in most cases, has been changed into the present or past tense in the target texts, whereas *will*, in some cases, has been reproduced in the Arabic translations. In very rare cases *will* has been changed (three instances) into *must*; as the qualitative analysis has revealed, *will* is the dominant modality occurring in the English texts and their translations.

Table 5.7 Cases of *will* in ST and TT

NO.	ST	TT	Total
1	Will	Will	182
2	Will	tense forms	213
3	Will	would	3

In the Arabic versions, the modal verb *will* was reproduced 182 times; *will* is specifically used in the chairperson's statement to indicate future prediction as well as to express a level of obligation. The following three examples illustrate this point with regard to the question of investment opportunities regionally and internationally:

(107)

[EV] Oman's entry into the World Trade Organisation and the GCC Customs Union with a unified external tariff will help to achieve better market opportunities and encourage intra-gulf trading [OIB, Notes to the Financial Statements: p.9].

[AV] وسوف يسهم انضمام سلطنة عمان الى منظمة التجارة العالمية والاتحاد الجمركي لدول مجلس التعاون الخليجي وتوحيد التعرف الجمركية الخارجية في تحقيق فرص أفضل بالسوق وتشجيع التجارة بين دول الخليج.

[GLOSS] Oman's accession to the World Trade Organization (WTO) and the Customs Union of the GCC countries and the unification of foreign customs identification will contribute to achieving better opportunities in the market and encouraging the trade among the Gulf countries.

(108)

[EV] The Fund continues to adopt a more dynamic approach towards the investment decisions. Keeping a hands-on approach towards its investment decision, the fund will actively pursue any attractive investment opportunities in the local as well as in the GCC market [AIGF, Chairman's Report: p.1].

[AV] لقد استمر الصندوق بتبني سياسة أكثر ديناميكية بخصوص اتخاذ قراراته الاستثمارية ومع استمراره بانتهاج هذا الاتجاه فان الصندوق سيتابع بفاعلية اية فرص استثمارية في السوق المحلية واسواق دول مجلس التعاون الخليجي.

[GLOSS] The Fund has continued to adopt a more dynamic policy regarding investment decisions and with continuing to pursue this direction, the Fund will effectively follow up any investment opportunities in the local market and the markets of the Gulf Cooperation Council (GCC).

(109)

[EV] As part of its long term strategy, it will focus on re-inventing itself as a financial institution with strategic investments in promising and sunrise industries and companies [GIS, MD&A: p.13].

[AV] وكجزء من استراتيجيتها على المدى الطويل ، ستقوم الشركة بإعادة صياغة نفسها كمؤسسة مالية تتمتع باستراتيجيات استثمارية بالقطاعات والشركات النامية والواعدة.

[GLOSS] As part of its long-term strategy, the Company will reinvent itself as a financial institution which enjoys investment strategies in the developing and promising corporate sectors.

The modal verb *will* was reproduced in the Arabic versions, as shown in the above extracts, to express certainty or prediction. For instance, the modal verb *will* is followed by action verbs in both the versions: *contribute* and *reinvent* in examples 105 and 107, which conveys an impression of change and development, promoting the image of the company, whereas, in example 106, the English and Arabic versions use the adverbs *effectively* and *actively* to express the attitudes of the chairpersons. In example 78, in the Arabic version, the agent (i.e. the Company) responsible for the restructuring process remains implicit. It has been observed here that the modal verb *will* was changed into the present tense in the Arabic versions, as the following examples illustrate:

(110)

[EV] These procedures will ensure enhancing the confidence of the shareholders and promoting the position of the company among the investors [FSC, Director Report: p.1].

[AV] ان مثل هذه الاجراءات كفيلة ببث الثقة في نفوس مساهميناء، كما انه سوف يرفع مكانة الشركة لدى جمهور المستثمرين.

[GLOSS] Such measures are capable of broadcasting the confidence of our shareholders, as it will raise the Company's position in the audiences of investors.

(111)

[EV] The market analysts were of the opinion this is a temporary phenomenon and will get corrected as soon as the stock levels comes down in the markets [JTM, Chairman's Report: p.1].

[AV] وكانت آراء المحللين الإقتصاديين للسوق حول هذه الحالة بأنها ظاهرة مؤقتة سرعان ما تزول عندما ينخفض مستوى المخزون في الأسواق.

[GLOSS] The views of market analysts on this case as a temporary phenomenon [which] quickly disappears when the level drops in stock markets.

(112)

[EV] Committee will continue to review the effectiveness of the Company's internal controls by meeting the internal auditors [KPC, CGR: p.10].

[AV] وقد قام مجلس الادارة بمراجعة التقارير التشغيلية التي اعدتها الشركة والتي تقارن الموازنة مع الايرادات والمصروفات الفعلية.

[GLOSS] The Board of Directors has reviewed the reports prepared by the operational management of the Company which compare the budget with the actual revenues and expenditures.

The textual analysis shows that *will* was replaced with a verb (in the simple present tense) in the Arabic versions of the reports; in other words, the view of the analysts is expressed by using the simple present tense in the Arabic versions. For example, *a temporary phenomenon [which] quickly disappears when the level drops in stock market* in the Arabic versions represents a view of the analyst, as if it is already the case, thus emphasising that the future is in this case seen as already fixed. In the Arabic version, the present perfect tense, *has reviewed*, which is marked by the auxiliary verb *has*, refers to the progression of the revision activity up to the present moment. Most modal verbs and tense forms are followed by action verbs (*ensure, get, continue*, etc.) apparently to promote and build up the institutional image of the company. There are also very few cases where *will* has been changed into *would* in the Arabic versions, as the following examples demonstrate:

(113)

[EV] With regard to the CMA, a number of draft proposals were put forward for review, these will see more control being exacted in the areas of most importance ... [OUI, Chairman's Report: p.4].

[AV] فيما يتعلق بالرقابة على التأمين بالهيئة العامة لسوق المال، تقدمت الهيئة بعدد من المقترحات والمعايير من شأنها تحقيق المزيد من الرقابة على العمليات الحيوية ...

[GLOSS] In relation to the control of the CMA, the Authority made a number of proposals and standards that would achieve more control over vital processes ...

(114)

[EV] The importance of allowing non-nationals the option of purchasing land will result in an influx of funds to the Sultanate, and would undoubtedly boost market confidence [RCC, MD&A: p.6].

[AV] أن إتاحة الفرصة لغير العمانيين لشراء أراضي من شأنه إتاحة زيادة واردات الدولة كما يمكن من دعم السوق .

[GLOSS] ... providing the opportunities to non-Omanis to buy lands would allow the imports of the state to be increased which can also support the market.

(115)

[EV] The year 2005 should see us launching a number of key initiatives which will further cement our position as a dominant player in the local banking sector [BD, MD&A: p.58].

[AV] فالعام 2005م يجب ان يطل علينا ونحن نطرح عددا من المبادرات التي من شأنها ان تعزز وتقوي موقعه كبنك هام وبارز يشار اليه بالبنان في القطاع المصرفي المحلي.

[GLOSS] The year 2005 must be emerging to us as we put forward a number of initiatives that would enhance and strengthen its position as an important and prominent bank pointed at with fingers in the local banking sector.

What is interesting is that *will* was changed into *min ša'n* (lit.: *would*) in the Arabic versions. However, the meaning of *would*, as in the examples above, is problematic as it can be described both with regard to possibility and high probability, or certainty and prediction (Mindt 2011).

5.8.2 Frequency of *may*

The Table 5.8 below presents the modal verb *may* (*yumkin*, *yuḥtamal*, *qad*, *rubbamā*, *la'alla* and *yajūz*) in the English and Arabic versions. It can be noted here that *may*, in most cases, has been reproduced in the Arabic texts, while *may*, in some cases, has been changed into the past and present tenses in Arabic texts.

Table 5.8 Cases of *may* in ST and TT

NO.	ST	TT	Total
1	May	May	79
2	May	tense forms	8

It can be argued here that modal verb *may* expresses possibility (e.g. *can*, *might*, *could*, etc.), and it is a multifunctional modal, which is used to indicate a level of permission and likelihood (Yasumasa 2010). In annual reports, the modal verb *may* is applied mainly in the section of notes to the financial statements. Unlike the modal verb *will* (see Table 5.8 above), which denotes a high degree of intention or affirmation pertaining to the future, *may*, reflects tentativeness and uncertainty. As Table 5.8 above shows, the modal verb *may* has been reproduced in the Arabic version; this is illustrated in the examples given below:

(116)

[EV] Additional risks and uncertainties not presently known to us or that we currently deem immaterial may also affect us [OID, Discussion on Financial and Operational Performance: p. xxv].

[AV] وربما تكون هناك مخاطر غير منظورة في الوقت الحالي او ربما تكون بعض المخاطر ضئيلة ولا تبدو هامة وقد تكون مؤثرة في مرحلة ما.

[GLOSS] And there may be unforeseen risks currently, or may be some minimal risks but do not look important and may be effective in some stage.

(117)

[EV] Under the PPA, AKPC is precluded from selling power to any other party and, therefore, such business opportunities that may arise will be at the request of the Government of Oman to meet any future growth in demand [KPC, Income Statement: p.17].

[AV] بموجب اتفاقية شراء الطاقة، لا يجوز لشركة الكامل للطاقة ش.م.ع أن تباع الطاقة الى أي طرف آخر، وعليه فإن أي فرص أعمال قد تظهر سوف تكون بناء على طلب خاص من الحكومة السلطنة عمان لتلبية زيادة الطلب في المستقبل.

[GLOSS] Under the power purchase agreement, Al Kamil Power Company SAOG may not sell energy to any other party, and, any business opportunities which may appear will be on special request from the Government of the Sultanate of Oman to meet the increasing demand in the future.

(118)

[EV] Liquidity risk, also referred to as funding risk, is the risk that an enterprise will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value [SIS, Notes to the Consolidated Financial Statement: p.13].

[AV] مخاطر السيولة ويشار إليها أحياناً بمخاطر التمويل تتعلق بمخاطر الحصول على السيولة اللازمة لإلتزامات متعلقة بالأدوات المالية. مخاطر السيولة قد تنجم عن عدم المقدرة على بيع أصل مالي بسرعة بسعر يقارب القيمة العادلة له.

[GLOSS] Liquidity risk, sometimes referred to as the dangers of funding, is related to the risks of obtaining the necessary liquidity for obligations concerning the financial instruments. Liquidity risks may result from an inability to sell a financial asset quickly at close to its fair value.

The modal verb *may* was reproduced in the Arabic versions, as shown in the above examples. It has been found, in this thesis, that *may* is used in the reports to express epistemic possibility and permission. In the examples 114 and 115, the modal verb *may* is used to indicate epistemic possibility, which is expressed in Arabic by using *rubbamā* and *qad*, whereas in the example 116, *may* is used to refer to permission, which is expressed in Arabic through the use of *lāyajūz*. The difference is that *rubbamā* and *qad* “add a personal commitment to the truth of the statement (Assertive Mood)” (Cuvalay-Haak 1997: 150), which means that it is not certain that the internal conditions (e.g. management, finance) will pose significant risk to the company. Whereas *lā yajūz* indicate negation as the particle *lā* which express prohibition followed by the verb *yajūz*. It can be argued here that *lā yajūz* in the Arabic versions convey a stronger prohibition than the English ones in order to persuade, convince and change shareholder’s attitude towards specific point view. In the next examples, there are some cases where the possibilities are not expressed by the modal verb *may*, but by the use of the simple present tense:

(119)

[EV] In compliance with transparency and disclosure policies, the company provides CMA and MSM with any major resolutions taken by the Board and which may affect investors and the public [DMG, CGR: p.8].

[AV] ولضمان الشفافية والإفصاح تقوم الشركة بإبلاغ الهيئة العامة لسوق المال وسوق مسقط للأوراق المالية بأية قرارات جوهرية يتخذها المجلس والتي تؤثر على المستثمرين والجمهور.

[GLOSS] To ensure transparency and disclosure, the company notifies the CMA and MSM of any fundamental decisions taken by the Council and that affect investors and the public.

(120)

[EV] Consider other such matters with respect to the Company's financial affairs, internal controls and the external/internal audit as the Committee may deem advisable [OND, CGR: p.7].

[AV] النظر في المواضيع الأخرى المتعلقة بالشئون المالية للشركة والضوابط الداخلية والمدققين الخارجيين والمدقق الداخلي التي ترى اللجنة ضرورة تقديم المشورة بشأنها.

[GLOSS] Consider other topics related to the financial affairs of the company, internal controls, external auditors and the internal auditors as the Commission sees necessary to provide advice.

(121)

[EV] Liquidity risk is defined as the risk that the Company may encounter difficulty in raising funds to meet commitments associated with financial instruments [SFI, Notes to the Financial Statements: p.29].

[AV] مخاطر السيولة تعرف كالخطر الذي تواجهه الشركة في صعوبة جمع الأموال للإيفاء بالالتزامات المرتبطة بالأدوات المالية.

[GLOSS] The risks of liquidity are defined as the danger which faces the company in terms of the difficulty of collecting money to fulfill the obligations related to the financial instruments.

The modal verb *may* was changed into verb form tenses in the Arabic versions, i.e. present tenses. In both Arabic and English, the simple present tense expresses continuous, as well as repeated or habitual action, or something which is always true (Satya 2008, Abu-Chacra 2007). For instance, the use of the simple present tense in example 117 indicates that the policies, decisions and other issues related to the company are not epistemic possibilities but taking place in current and on-going situations.

5.8.3 Frequency of *Should*

Table 5.9 below presents the modal verb *should* (*yanbağy*) in the English versions and their Arabic translations. In most cases, 'should' has been rendered into the modal verb *must*, while *should*, in a very few cases, has been changed into verb tense forms, that is the simple present tense.

Table 5.9 Cases of *should* in ST and TT

NO.	ST	TT	Total
1	should	Must	16
2	should	verb tense forms	8

The modal verb *should*, which has different semantic and grammatical functions, is mainly used to express expectations or obligation to carry out what is good or right (Freeman 2009). Whereas *must* points to strong confidence on the part of the writer in the certainty of the inference being made, *should* is slightly more tentative in making the inference; moreover, the former usually refers to either existing or past events or states of being, whereas the latter has a strong future orientation (Yasumasa 2010). The textual analysis of this study indicates that the Arabic versions express stronger obligation than the English versions by using the epistemic modal *must* instead of *should*, as revealed in the following examples:

(122)

[EV] Bander Al Rowdha believes that the governance process should ensure that the companies are managed in a manner that meets stakeholders' aspiration and societal expectations [BRC, CGR: p.22].

[AV] كما تؤمن الشركة بأن عملية التنظيم والإدارة يجب أن تضمن إدارة الشركات بصورة تلبى تطلعات أمال المساهمين والتوقعات الإقتصادية التي من أجلها أنشئت الشركة.

[GLOSS] The company believes that the regulatory process and the administration must ensure the management of the companies in a way that fulfill the aspirations of the shareholders and the economic expectations for which the company is established.

(123)

[EV] The Company strives to ensure that shareholders have access to relevant up-to-date and consistent information in a timely fashion. This information should allow shareholders as well as prospective investors to make informed judgments about its operations [OND, CGR: p.5].

[AV] تسعى الشركة إلى ضمان تمكن المساهمين من الوصول إلى معلومات حديثة ومتناسقة في وقتها يجب أن تسمح هذه المعلومات للمساهمين إضافة إلى المستثمرين المحتملين القيام بإجراء أحكام مطلعة على العمليات التشغيلية للشركة.

[GLOSS] The company seeks to ensure that shareholders are able to access up to date and consistent information in a timely manner. This information must allow potential investors to make informed provisions of the company's operations.

(124)

[EV] Such covenants relate amongst other things, requiring Omani nationals to hold 75% of the Company's share capital and at least 25% of the employees should be Omani nationals [SMC, Notes to the Financial Statements: p.9].

[AV] تتعلق هذه القيود ضمن أمور أخرى بأن يملك المواطنون العمانيون نسبة 75% من رأسمال الشركة كما يجب أن تكون نسبة 25% على الأقل من موظفي الشركة عمانيين.

[GLOSS] These restrictions are related to, among other things, the fact that Omani citizens own 75% of the company's capital and at least 25% of the company's staff must be Omanis.

As shown in the example above, the modal *should* has been changed into *must* in the Arabic versions, which is applied mainly in the sections of corporate governance and notes to the financial statements. It has been found here that *must* is used in the Arabic versions to indicate epistemic obligation, which is expressed in Arabic through the modal verb *yajibu*. The textual analysis also showed that *should* has been changed into the simple present tense in the Arabic versions, as illustrated the following examples:

(125)

[EV] ...Sohar have, we believe, laid the foundation for a number of upstream and downstream private sector projects, which should come to fruition in the medium term and create employment and diversify sources of income [OIDI, Directors Report: p.i].

[AV] ... مشاريع الببتروكيماويات في صحار - حسب اعتقادنا- من شأنها ان تؤسس للعديد من المشاريع التكميلية المتاحة للقطاع الخاص على صعيدي الشق العلوي والشق السفلي لتلك المشاريع والتي يُنْتَظَر ان تتضج ثمارها في المدى المتوسط لما ستسهم به من توفير فرص عمل وتنويع مصادر الدخل.

[GLOSS] ... Petrochemicals projects in Sohar- in our belief- will establish for many projects available supplementary to the private sector at the level of upper and down stream parts of these projects, which are expected to mature fruit in the average term as it will contribute in providing jobs and diversify sources of income.

(126)

[EV] But with the current developments taking place, that of mergers within the industry and getting steel listed on a bourse, these developments should bring some level of stability, but this is likely to be further down the line [JTM, MD&A: p.15].

[AV] وأيضاً في ظل هذه الظروف يسعى الكثير من المتعاملين في صناعة الحديد لأدخال أسعار الحديد ضمن أسواق البورصة كمثيلاتها من السلع الأخرى وهذا بدوره يؤدي الى شئ من الاستقرار في أسعار الحديد.

[GLOSS] And also in the light of these circumstances many dealers in the steel industry seek to introduce steel prices to the stock market like other commodities, and this in turn leads to a sort of stability in the prices of iron.

(127)

[EV] [...] Checking financial fraud particularly fictitious and fraudulent portions of the financial statements. They should put in place an appropriate system to ensure adoption of appropriate accounting policies and principles leading to fairness in financial statements [GIS, CGR: p.8].

[AV] فحص عمليات الاحتيال والتزوير المالي التي تتم من خلالها اظهار ارقام صورية في بيانات مالية تتطوي على الغش ووضع اجراءات رقابية مشددة تضمن وجود السياسات والمبادئ المحاسبية السليمة التي تظهر المركز المالي الحقيقي للشركة.

[GLOSS] Checking fraud or financial counterfeiting which are carried out by showing fictitious figures in the financial statements involving fraud, and put strict control measures to ensure that there are policies and sound accounting principles that show the real financial position of the company.

In the Arabic versions, *should*, which expresses expectations and obligation, has been replaced with words, such as *expect*, *lead* and *put*. In example 124, the sentence *this in turn leads to a sort of stability on the price of iron*, represents an action which occurs in the present and speaks of future events as well. Whereas the passive sentence *are expected to mature fruit in the average term*, in example 123, refers to future actions that are still not firm or depend on conditions which are unknown or beyond the company's control.

5.9 Conclusion

Based on the textual analysis, this study has analysed and discussed translation strategies which can be linked to three major translation matters: religious, interpersonal relationships and gender. It has been revealed here that annual reports were affected by firmly established social values, sets of inherited rituals, traditions, politics and even religious systems. Despite the fact that the form and structure of annual reports were prepared according to western accounting criteria, the Arabic texts were changed in order to meet the expectations of wider Arab users of the reports. It has been found here that the translation and social agents in business institutions used Qur'anic verses as rhetorical functions and communicative tools to produce an effect on the Arab readers. These translation matters, which are mirrored in the textual product of the reports, have been produced and reproduced over the course of time. Expressions of interpersonal relationships are identified in the English versions and reinforced in their translations into Arabic as they outline different levels of hierarchical affiliations generally ascertained by power relations, such as authority, respect and superior status. For example, the *šukr* form is followed by religious expressions (e.g. God-blessing) to show respect, obedience, glorification, solidarity and sincerity in thanking the *Sulṭān*. This form is also linked to the official titles of the monarch in Oman, i.e. *Sulṭān Qābūs Ibn Sa'īd* and '*maulānā*' which are used by various translation and social agents to strengthen and internalise the hierarchical collectivistic and individualistic elements.

As far as the business terminology of annual reports is concerned, the lexical changes reflected the movement process of standardisation on specific institutions over the course of time. It has been found here that a single specific Arabic term has become more widely established over the course of many years in a particular institution. Hence, lexical variations and the process of standardisation in such institutions emphasise the important role translation plays in establishing business terminologies in Arabic. This chapter argued that annual reports are male-dominant as the data analysis revealed that a number of nouns applied in different sections of the Arabic versions were marked for gender with a clear bias for male persons. We have also seen here that the English texts reflect political incorrectness in the use of 'gender-neutrality' forms to avoid gender identification.

Moreover, this chapter discussed and explained personal pronouns and modality which occurred in both English and Arabic versions of the reports. It has been noticed here that occurrences of the first person plural, i.e. *we* and *our*, are higher in the English, compared to the Arabic versions. In most cases, as the textual analysis showed here, *we* has been reproduced in the Arabic versions. This reproduction reflects the sense of collectivism in the business community in particular and Oman society at large. It has been found here that *we*, in some cases, has been rendered into the first person singular, whereas *we* and *our*, in a very few cases, have been changed into nouns. The inclusive-exclusive *we* and *I*, which demonstrate power-distance, authority and interpersonal functions, have also been touched upon. For example, annual reports used the inclusive *we* to refer to group membership at the institutional and societal levels. On the other hand, the exclusive *I* was employed in the reports to indicate the individualistic aspect in business institutions, that is, self-reliant and corporate interests and values underpinning the institutional practises, particularly the sub-field of translating the annual reports.

Furthermore, the notion of modality has been examined in English and Arabic versions, as this study explored three major sets of modal verbs, i.e., *will*, *may*, and *should*. What is important to establish here is that the frequency of modal verbs in English versions is much higher than the Arabic versions. However, the examples cited above showed that modals were applied to fulfil institutional objectives. For instance, it has been observed here that *will* was used to express certainty or prediction, which was, in most cases, rendered as the simple present tense in the Arabic versions. In very rare cases, *will* was changed into *would*, which indicates either possibility and high probability, or certainty and prediction. The

modal *may* was also analysed in both English and Arabic versions. It has been found here that *may*, which has, in most cases, been reproduced in the Arabic versions, was used to indicate a degree of epistemic possibility and permission. However, in some cases, *may* was replaced with a full verb to express a state of continuous or habitual action. The final modal verb investigated in this section was *should* which expresses the notion of expectations and obligation with a strong future orientation. The textual analysis revealed that *should* has, in most instances, been changed into *must* يجب which expresses strong obligation. In a very few cases, *should* was replaced by a full verb which expresses present actions and can refer to the future as well. The reproduction and changes of modal verbs in the annual reports were meant to fulfil persuasive and manipulative functions and ultimately achieve short and long-term corporate interests in the sub-field of translating the annual reports.

Chapter Six

Institutional Conditions and Textual Profiles

6.1 Introduction

Chapters Four and Five examined how the original English versions of annual reports and their translations into Arabic reflect aspects of ideology, political affiliation and power relations at the macro and micro-structural levels. Chapter Six aims to account for the aspects in terms of the sociopolitical and economic institutional²³ conditions of the production of the translation of annual reports. In doing so, this chapter attempts to provide answers to some of the research questions, such as why are annual reports produced in English and Arabic in Oman? Who produces these reports? Who translates these reports? What are the functions and roles of the English and Arabic versions of the annual reports? In order to answer such questions, this thesis used a triangulation approach (see sub-section 3.3.4), that is, a combination of three main methods: results of the textual data analysis of the original English texts and their translations into Arabic, questionnaires and interviews. Triangulation is an important research approach which investigates and explains the translation processes and practises and the primary policies of specific national institutions and ultimately achieves general, valid and useful results. For instance, it has been found here that both questionnaires and interviews presented partly complementary results. The interviews revealed that each individual department of the institution was responsible for drafting different sections of the reports but this aspect, which helped in a better understanding of the process of annual reports at large, was not brought out in the questionnaires. When applying various methods during the investigation, the results may not be congruent, but there may be divergence (e.g. contradiction).

This study applies ‘professional habitus’ or what Simeoni termed “the habitus of a field” (Simeoni 1998: 19) which consists mainly of “the shared tendencies, beliefs, and skills, all of which precondition the natural operation of a specific field” (Sela-Sheffy 2005: 14). The notion of habitus examines not only the professional expertise in the sub-field of translating the annual reports, but the dispositions of the translators acquired through socialisations and education and determined by their professional practises in the business field as a whole. In other words, professional habitus helps to provide, to a certain extent,

²³ The term ‘institution’ and ‘company’ is used interchangeably in this thesis.

understanding of practises and processes of translating the annual reports, as well as the logic that guides translators' decision-making with respect to adopting translation strategies in order to meet overall institutional expectations and objectives. For example, it has been revealed, in this study, that the sub-field of translating the annual reports comprises a translator's professional, embodied knowledge and experiences which accumulate over time and represent the dispositions of translation habitus at large.

Meylaerts hence (2012) asserts that habitus is an important conceptual tool to understand the translator as professional, that is, the comprehension of translational behaviour, perceptions and beliefs. In addition, professional habitus is marked by the possession of various forms of capital, mainly symbolic capital, as the logic of the field is that of social agents constantly striving to accumulate symbolic capital through "appropriating prestige-endowing patterns of behaviour, and the habitus is what facilitate their "instinctive" judgement and use of the available choices" (Sela-Sheffy 2005: 5, inverted commas in original). Bourdieu (2000) refers to habitus as a 'professional game', that is, the rules of the game which social agents adopt consciously and unconsciously and reproduce through practises in the social field or space. The newcomers who enter the profession as legitimate members have to adopt the rules of the game and declare "one's recognition of the rule of the group and therefore of the group itself; and submission to the order of the group is also the principle of all the strategies" (Bourdieu 2000: 125).

Professional habitus and practise are intertwined and these take place through communications and discourses. Hence, Chesterman (2007) argues that habitus involves socialisation into the profession, that is, the adoption of appropriate attitudes and values in the social field. In other words, professional habitus covers many sociological aspects of translation events, such as: what translators do; how they work; how they organise their time, their workplace procedures, their interactions with other team members or experts, and their use of capital resources, that is, economic, cultural, social and symbolic (Chesterman 2005). In other words, social agents' shared professional habitus disposes them towards certain activities and dimensions that express socioculturally and historically constituted values of business professions. For example, socialisation into the role of translators' activities in the sub-field of translating the annual reports means habitualising oneself with one's professional role and applying one's resources to the level to which they are regarded as assets in that sub-field.

It has been emphasised here that translation policies and processes are “socially conditioned” and the “viability of a translation is established by its relationship to the cultural and social conditions under which it is produced and read” (Venuti 1995: 18). In fact, there exist several researches on translation processes and policies in institutions in general (Milton and Bandia 2009, Koskinen 2000, 2008, Mossop 1990, 1998), but there has been hardly any research on translation processes and policies in business institutions, within the discipline of Translation Studies. This thesis, thus, contributes to filling part of this gap in knowledge by investigating translation agents and social agents, as well as processes, practises and underlying policies with reference to national business institutions.

6.2 Business Institutions

As mentioned previously in Section 3.2, the original English versions of annual reports and their translations into Arabic were published by companies from different sectors, varying in size and organisational patterns. These companies can be classified as SAOG, SAOC, and LLC, locating inside the capital Muscat and its surroundings, or outside the capital (Dhofar, Sohar, Nizwa, etc.). It has been argued, in this thesis, that the ‘authorship’ of the original English texts was problematised. However, the concept of authorship goes beyond the formal and content elements of the texts and highlights the sociocultural role and the higher positions social agents occupy in the sub-field of translating the annual reports, as well as the amount and type of capital (economic, cultural, social, symbolic) they possess over time.

Interviews showed that the English versions of annual reports were produced by various social agents who are non-native English speakers, came from different countries (e.g. India, Egypt, Philippine, Pakistan) speak different languages and hold various positions in the business field, as well as the sub-field of translating the annual reports, the interviewees emphasised that

“The people who drafted the English texts of annual reports are non-native English speakers who came from various countries such as Asia and Arabia.”

In addition, the agents who produce the English texts hold strong institutionalised cultural capital in the form of academic qualifications which form part of the structural boundaries of the profession in the field of business and finance. This cultural capital can be converted

into economic capital which takes the form of promotion from, say, a junior executive to a senior manager in a certain department. This promotion establishes a type of symbolic capital in terms of higher recognition and corporate status in the field of business at large. Moreover, this promotion may improve the economic position of the social agents, as it is convertible, in certain conditions, into embodied symbolic and cultural capital into economic capital.

These companies published their annual reports in two language versions, that is, English and Arabic mainly to inform and persuade shareholders and other social agents about the company's history, current financial position and its expected future direction. Both versions of the reports were used mainly for external use (e.g. shareholders reporting, government requirements, marketing objectives), but were also produced for internal purposes (e.g. internal circulation for the institution's board of management for internal decision making) (A2). As one of the respondents on the page of the questionnaires stated:

“Companies in Oman published the annual reports in two languages English and Arabic in order to fulfil governmental requirements. The Arabic versions of the reports are for local Omani Arab shareholders who buy shares or stocks in public companies. The English versions, on the other hand, are produced for foreign investors who are interested to invest in the public companies in Oman.”

Information about the conditions and constraints of text production is available in only some cases. For example, the names of the translators of the original English versions of annual reports into Arabic are not mentioned. This reflects the status of the translator, as well as the status and invisibility of the practise of translation in particular institutions and the country at large (Koskinen 2000).

The institutions are responsible for the overall translation processes and practises, as well as the various constraints and certain guidelines imposed on the selection of translators and translations of annual reports. As the institutions and their translation agents (chairperson, board of directors, managers) possess the various capital resources (economic, cultural, social and symbolic), they draft the English texts, select the translators and the revisers and regulate the translation strategies in line with business, cultural and ideological considerations in order to fulfil the intended communicative purpose. Hence, the practises and professional experiences of the social agents and the capital they possess display a

dynamic which helped the agents define their professional significance and value in the overall sub-field of translating the annual reports.

Each translation agent plays different roles in the institutions, depending on their status and the capital they acquired over many years. For example, the chairperson possesses all the necessary capital to empower senior agents (board of directors, CEO, managers) in the company not only to prepare the original English versions of the reports, but also to regulate the process and the product of their translations into Arabic. As one interviewee explained:

“At the end of every fiscal year, the accountants and financial managers prepare the English versions of annual reports, mainly financial statements and profit and loss accounts. Following the internal and external audit, the act of translating reports is initiated in conjunction with the auditing firm. However, the chairperson participates in the preparation of the English versions and the final approval of both the English and Arabic versions of the reports.”

This highlights the general role the chairperson plays in negotiating the selection of translation agents in business institutions (Interview). On the other hand, the role of the translators in the production of annual reports is less acknowledged by the institutions; this is due to the fact that translators have low amount of capital. In addition, one interviewee mentioned that the institutions look at translation as a “second profession” and anyone who has a good command of English and Arabic can undertake the work of translating the reports. The other respondent made a comment on the page of the questionnaires, stressing that the field of business in Oman is experiencing an acute shortage of professional translators:

“The main criterion of selecting the translators is based on the experience and good command of both English and Arabic and not qualification. However, senior peoples in the company look at translation work as a managerial profession.”

“The local market in Oman lacks of professional translators. However, people need to know that translation is an art that should not be ignored.”

This refers to the fact that translation and social agents are governed by institutional hierarchies, professional business skills, linguistic and communicative competences and the

type and amount of various capital acquired to produce the Arabic translations of annual reports.

6.2.1 The Companies

The study of national business institutions is linked to questionnaires that have been sent to 40 companies specialised in various activities (finance, services, investment, banking, etc.). In total, the survey produced 35 returns from 40 questionnaires distributed to the respondents. However, the following analysis of such institutions is based on 14 questionnaires; this is due to the fact that the corpus of this study was largely expanded over the course time (see section 3.3). In addition, this study used interviews to better understand the condition of text production of annual reports and gain insight into the process, practises and policies of translation agents operating in specific business institutions.

Table 6.1 Background of Company

Questions	Answers	Number of Answers	% of Answers
A1: Why is the annual report prepared in two languages, Arabic and English?	• A government requirement	13	23
	• Shareholder's request	6	14
	• Marketing strategy	4	11
	• All of the above	18	52
A2: Who are the intended addressees of the annual reports?	• Shareholders only	6	17
	• Employees only	1	3
	• Customers only	1	3
	• More than one of the above	24	68
	• Other	2	6
	• No answer	1	3
A3: What type of financial reporting and accounting standards does the company apply in preparing the English and/or Arabic annual report?	• International (IAS)	30	85
	• American (GAAP)	2	6
	• British (FRS)	2	6
	• Other	1	3

Questions	Answers	Number of Answers	% of Answers
A4: Is the form and content of the annual report of the company determined by the standard mentioned in C4?	<ul style="list-style-type: none"> • Yes • No • Don't know 	20 3 12	57 9 34
A5: Does the company get feedback from users of the annual report?	<ul style="list-style-type: none"> • Yes • No • Don't know 	9 10 6	54 29 17

The Arabic translations of annual reports were prepared by the company, i.e. in-house, and only, in a few cases, were such translations done by freelance translators or translation agencies (B1). One respondent mentioned that the translations of the reports are done by an auditing firm. The original English versions of the reports and their translations into Arabic are subject to domestic and international guidelines (B2). In most cases, the preparation of each section (e.g. chairperson's message, financial statements, etc.) of the reports was carried out by various departments of the company. For instance, one interviewee mentioned that the accounts department was responsible for producing the financial statements (e.g. balance sheet, cash flow, auditor's report, changes in equity, etc.) while, in some cases, the chief executive officer (CEO), who is also the chairperson of the board of directors, was responsible for preparing the chairperson's message of the report; the interviewee said:

“The junior and senior accountants in the account department prepare and produce the financial reporting, mainly the financial statements, such as loss and profit, balance sheet, cash flow accounts and others; while the finance manager and the CEO prepare the ‘Corporate Governance’ document assisted by the administration manager and other employees. In addition, the chairperson and/or the CEO prepare the chairperson message of the report.”

The directors on the board of the company, who are also shareholders in the company, play a major role in preparing the annual reports as a whole. The managers of the various departments (finance, marketing, IT, etc.) received instructions on daily affairs from the board of directors. The interviewees stated that directors have the authority to perform all

acts required for the management of the company, call for general meetings, as well as participate in the preparation of the annual reports:

“The role of the board of directors is to make decisions on all matters of relevance to the company. This role involves management of the business and keeping its account, as well as conducting meetings and participates in preparing and producing the annual reports.”

Thus the translation of the annual reports was mainly done by in-house employees. The employees hold the job title “accountant” and “administration officer” who are also non-professional translators, working in different departments of the company, namely, the accounts and administrative departments. For instance, one interviewee said that:

“The manager at the administrative department in the company selects two employees, who have experience in accounts to perform the act of translation.”

The two employees had not received any training in professional translation. It can be argued, in this study, that translators’ competence is mainly the result of corporate practises, experiences, and trajectories in the field of business at large. In business institutions, social capital is very important especially with respect to access to information and communication with other translation agents. For example, the interviews revealed that, in the event that non-professional translators encountered any difficulties in translating a word or a phrase, they discussed such difficulties with colleagues or senior managers in the sphere of finance or management.

“The head of departments in the company clarify any linguistic or professional problems that translators might face when he or she translates the reports.”

The interviews demonstrated that, through social capital (collective obligations), the corporate trajectory of the agents allowed them to move between the two major fields, i.e. translation and business fields to perform the act of translation and adopt the necessary translation strategies in order to fulfil the communicative purposes of the reports (e.g. persuade potential shareholders to buy shares of stocks).

Table 6.2 Translation of Annual Report

Questions	Answers	Number of Answers	% of Answers
B1: Is the translation of the annual report produced (by):	• in-house?	20	57
	• translation agency?	4	12
	• a freelance translator?	5	14
	• another person (not a professional translator)?	6	17
B2: Is the annual report subject to government guidelines/regulations?	• Yes	18	52
	• No	4	11
	• Don't know	11	31
	• N/A	2	6
B3: Who approves the English and Arabic versions of the annual report?	• Chairman of board of directors	14	40
	• Board of directors	14	40
	• Concerned government authority	5	14
B4A: Are both the English and Arabic versions available only to:	• The shareholders	3	8
	• The general public	13	37
	• Everyone	16	46
	• N/A	3	9
B4B: Is the Arabic version available only to:	• The shareholders	5	14
	• The general public upon request	15	43
	• Everyone	15	43
B5C: Is the English version available only to:	• The shareholders	4	11
	• The general public upon request	16	46
	• Everyone	15	43
	• N/A	3	9
B6: Who is responsible for approving the translation?	• The auditing company	15	43
	• The company itself	20	57
B7: If answer to question B6 is the first option, then does the auditing company review the translation of the annual report's:	• Figures only	3	9
	• Figures and text	28	80
	• N/A	4	11

The non-professional translators in the translation process reflect the power and status of translators in the domain of business institutions in Oman. The data analysis showed that the companies who produce in-house translations of the reports do not have the capacity to perform any quality control on such translations and are totally reliant on the integrity,

skills and dispositions of the staff who undertake translations. Moreover, there are no separate departments or units specifically responsible for translation in these institutions. As one interviewee generally illustrated the procedures of checking and revising the translation of the reports:

“The audit firm is responsible for the primary checking and revising the translation of the annual reports. Following the completion of the translation of the reports by the company, the translated texts are sent to the audit firm for checking and revising process. Although, the final revision procedure is done by the company itself, the MSM plays a certain role in this process, especially when it comes to the information that safeguards the rights of the shareholders.”

In addition, translation agents (e.g. in-house translators, freelance translators, translation agencies) use typical criteria for checking and revising (B7), such as the ‘Track changes and comments’ system in *Microsoft Word* (see also sub-section 6.2.2) both in English and Arabic versions of the reports to maintain an acceptable level of quality. This is very evident in the regular crossing out procedures of sentences and paragraphs. In addition, the issues of translation’s quality were revealed at the micro and macro- structural levels of the reports, such as the typical and frequent cases of addition and omission of words, sentences, paragraphs and/or sections in the Arabic versions of the reports.

At the macro structural level, it has been found, in this thesis, that the whole paragraph under the section of MD&A has been added in the Arabic version (see section 4.6). At the micro-structural level, some changes have been identified in the Arabic text heading ‘Internal Control Systems and their Adequacy’ in the MD&A section (page 24). The heading is rendered as ‘*anẓima ar-raqāba ad-dākilīya*’ (literally: ‘internal control system’) in the target text where the noun *adequacy* has been omitted from the Arabic translation. When asked about the final revision of the translation, one interviewee stressed that the final translation was, in turn, made by the chairpersons in order to make sure that Arabic version of the report appeals to wider Arab readers, as well as to fulfil governmental and international requirements.

It has been revealed here that the company gets feedback from the users of annual reports (A4). The feedback was linked mainly to the content of annual reports. Although there is no information available about the meaning, type and nature of feedback, as well as the criteria for decisions about feedback on translations, the textual analysis showed that the

lexical variations at the micro-structural level could affect the shareholders' perception of the company's overall image. On the basis of the textual analysis, it has been found here that there were lexical variations (see section 5.4) with respect to specific Arabic business terms which can lead to confusion and ambiguity among Arab investors and shareholders.

It can be argued, in this study, that the sub-field of translating the annual reports develops a particular type of interest or what Bourdieu termed "illusio" as "tacit recognition of the value of the stakes of the game and as practical mastery of its rules" (Bourdieu 1992: 117). Internal recognition, for instance, takes place within the sub-field of translating the annual reports in the form of network of corporate relations and activities, such as selecting the non-professional translators, assigning the work of translations, revising and editing the completed texts. This tacit recognition, which takes the form of social capital and is recognised as legitimate within the sub-field of translating the annual reports, converts into a symbolic resource that functions in line with the rules of that sub-field in particular and the field of business in general.

Translation of annual reports in business institutions is a core activity and bilingualism is considered a key element in the policy of such institutions, given the fact that English and Arabic are used as common corporate languages in these institutions. The Ministry of Education of the Sultanate of Oman maintained that:

"English is the most common language for international business and commerce and is the exclusive language in important sectors such as banking and aviation. The global language of Science and Technology is also English as are the rapidly expanding international computerised databases and telecommunications networks which are becoming an increasingly important part of academic and business life (Ministry of Education 2005: A5-1)."

Indeed, the use of the English language indicates that the company is "devoting extra effort to internationalizing their financial communication" (Jeanjean 2008: 11), as well as enhancing its relationship with the shareholders and other potential investors. Mossop holds that the "translating institution is not necessarily located within the *target* culture. It can be a bi- or multilingual institution, or it can be associated with a third culture ..." (Mossop1988: 66, italics in original).

The Arabic version of the report functions as an important marketing tool (A1) not only to inform and persuade various stakeholders and the business community about the company's progress and accomplishments, but also try to promote the image (see section 5.8) of the company and boost the awareness of its products and services in order to gain higher sales, and ultimately increase the profit margin of the company (Cornelissen 2011). At the macro-structural level of this study, it has been revealed here that the layout and cover (see section 4.3) of annual reports were designed to achieve a positive impact on the readers of the reports and to promote the image of the company. In addition, the cover of hard copies, in particular the inclusion of visual information was designed to market the reports to both English and Arabic users by highlighting specific information regarding the performance of the company. The layout of the reports was also meant to appeal to the Arab readers and persuade them to take decision with respect to shares.

6.2.2 The Auditing Firm

The auditing firm is appointed at the annual general meeting by the shareholders upon the recommendation of the board. The Royal Decree²⁴ which was issued in 1998 pertaining to the amendment of the Commercial Companies Law, stated that the company and the auditors must provide the authorities with all information requested, including all statements and documents needed in order to verify statements provided in the prospectus, the regular reports and the financial statements and schedules of the company.

The auditing firm has to report to the shareholders if the company has doubts about the efficiency and effectiveness of the internal control systems. The main objective of such a system is to guarantee compliance with legal requirements applicable to the company. If the external auditors suspect that fraud may have been committed during the course of their work, they have to report such fraud to the board of directors (Dunne and Morris 2008).

The law requires that every company listed in the stock market appoint an auditor who has the power to access the company's books and is authorised as well to obtain from the company's directors and officers the information necessary to perform his or her duties. In addition, the auditor has the right to attend the company's general meetings and prepare the auditor's report on the company's financial statements for the shareholders each year. The auditor's report includes comments on whether the information is in harmony with those

²⁴ The Capital Market Law for CMA [Issues of Securities], Royal Decree No. 80/98 (November 9, 1998) is available at <http://www.fiu.gov.om/files/english/Capital%20Market%20Law/Capital%20Market%20Law.pdf>

financial statements. The report should also be in conformity with the IAS system (Wolf and Bruns 2003).

The textual analysis showed that the auditing firm played a certain role in the translational process of annual reports. One interviewee made a separate comment on the questionnaires' page with regard to the revision aspect of the report, stressing that the checking and revisions practises were done by the auditing firm, as well as a legal advisor in the company. Another interviewee commented that the financial information, such as the balance sheet, cash flows and notes to financial statements were translated by the auditing firm, whereas the chairperson's message was translated by the non-professional translators in the company. In addition, the interviewee stated the general responsibilities of the auditing firm:

“There are overall coordination aspects between the translators and other departments in the company, on the one hand, and the auditing firm, on the other, specifically pertaining to financial statements and disclosure requirements.”

In these business institutions, the function of checking and revising took place when the external-audits of the financial statements and internal controls were completed.

It can be argued, in this study, that the policies and the underlying practises of common checking, reading and revising the reports is a collective effort executed by both the company and the auditing body in order to approve and produce the final draft of both the English and Arabic versions of the reports. This shows that, in business institutions, there is particular contact and corporate communication prevailing among different translation agents (in-house translators, freelance translators, translation agencies) and social agents (managers, auditing firm, legal advisors, accountants, etc.), who mainly rely on economic, cultural and professional capital to perform the act of translating the annual reports.

In general, the auditing firm was accountable for two main processes, as far as the publication and translation of annual reports was concerned (B6). First, the firm supervised and assessed the accounting and financial reporting process. Second, it was involved in typical practises of checking and revising both the English and Arabic versions of the annual reports, an interviewee explained:

“The auditing firm is not only responsible for ensuring the completion and accuracy of the accounts, but also widely engage in the translation of the annual reports, specifically the audit report and the financial statements.”

However, the electronic copies of the reports showed that some companies used ‘Track changes and comments’ system to check and revise the reports. In most cases, this system was applied to the English versions to check the different sections of the reports (e.g. chairperson message, financial statements) the English versions of the report; the Arabic translations were posted on the website after the final versions of the reports. There was only one case where the company used the label ‘draft’ in the Arabic version. In fact, in some cases, the checking and revision procedures were conducted by accountants who do not hold a degree or a qualification in translation, as the interviewees stated:

“Finance managers engage in the checking and revision procedures with respect to the English and Arabic versions of the reports. In addition, the chairperson and the auditing firm play an important role in the overall procedures of checking and revising both texts.”

In this thesis, it can be said that the use of ‘Track changes and comments’ system suggests that specific business institutions use common procedures and practises to check and revise the annual reports.

6.3 Translation Agents

Translation agents in this study refer to individuals and agencies who have engaged and collaborated, to a greater or lesser degree, in the processes and practises of the translation of annual reports and in their underlying policies with respect to national business institutions. The agents also have “their shaping role in the respective power relations and the relevance of the translation as a cultural product which circulates in inter- and transnational transfer” (Wolf 2007: 16-17).

The structures, rules and stakes of the agents and the different relevant institutions involved (e.g. in-house translation, translation agency, auditing firms, translators) have contributed substantially to the establishment of a new genre (see section 2.4) in the field of business and the economy in Oman. The symbolic capital, skills, professional dispositions and the practical “feel for the game” pertaining to translation agents are acquired in tasks within the fields of business and translation. In other words, the agents do not only engage in the translation process and product, but also participate largely in business practises, such as

preparing company's accounts and budgets, attending meetings, achieving business targets, as the interviewees pointed out:

“The people who prepare and translate the annual reports are accountants and officials in various professional departments, mainly human resources, administration and accounts. They broadly engage in other activities and responsibilities in the company.”

This refutes Bourdieu's (1993) conception which apparently points to the fact that specific capital should be acquired within a certain field and any agent who produces effects must be a member of that field.

There are certain translation agents (e.g. in-house translator, translation agency, freelance translator) who engage directly in the translation processes and practises of annual reports. The agents possess specific capital, i.e. cultural, social and economic which help such agents to interact with each other in order to produce the Arabic translations of the reports. It has been revealed here that most translations of annual reports are carried out by in-house non-professional translators, who mainly hold business qualifications (C1) and largely earned university and diploma degrees (C2). These non-professional translators were primarily specialised in areas, such as accounting, management and human resources. In business institutions, there were only few professional translators who hold degrees or diplomas in translation (C1) and do the work of translation. Such translators work in investment, banking and communication sectors. The professional and non-professional translators use various electronic and hard resources, mainly Arabic-English-Arabic dictionaries in finance and economy (C5), translation software and translation memory (C6). In addition, such translators used previous annual reports which were produced in the same company as a cross-reference to perform the work of translation (C7).

In some cases, the translations of annual reports were done by translation agencies and freelance translators. There were few companies that used both in-house and translation agencies to translate the various sections of the reports. This means that specific annual reports produced by particular business institutions were translated by more than one translation agent, i.e. in-house and a translation agency. This reflects the interaction aspect between the various translation agents in such institutions.

Table 6.3 Background of Translator

Questions	Answers	Number of Answers	% of Answers
C1: What type of academic qualification do you have?	• BA/BSC	18	51
	• Diploma	11	37
	• Higher school	3	9
	• MA/MBA	5	3
C2: In which subject have you majored?	• Business	23	66
	• Translation	5	14
	• Other	4	11
	• Linguistic	2	6
	• N/A	1	3
C3: Howlong have you done translation work?	• Less than five years	21	60
	• More than five years	14	40
C4: Have you received formal training in business translation?	• Yes	8	23
	• No	24	68
	• N/A	3	9
C5: Please specify the type of references you use when translating the annual reports?	• Arabic-English or English-Arabic dictionaries	18	51
	• Both Arabic-English or English-Arabic dictionariesand annual reports	16	46
	• Other	1	3
C6: What type of software, if any, do you use when translating the annual reports?	• Arabic-English translation software	11	31
	• Translation memory systems	6	17
	• Other	14	40
	• N/A	4	12
C7: As a cross reference, do you review other firms' annual reports?	• Yes	19	54
	• No	9	26
	• Don't know	7	20

Questions	Answers	Number of Answers	% of Answers
C8: In which language is the report initially prepared?	<ul style="list-style-type: none"> • Arabic • English • Both Arabic and English 	0 29 6	0 83 17
C9: How many translators are involved in the translation of annual reports?	<ul style="list-style-type: none"> • One • Two • More than two 	19 7 9	54 20 26
C10: Are the translations proofread/ checked and/or revised?	<ul style="list-style-type: none"> • Yes • Always • No 	16 12 1	46 34 3
C11: Who is responsible for the revision of the translated text?	<ul style="list-style-type: none"> • Another translator • Finance manager • General manager • Other 	8 9 3 15	23 26 8 43
C12: What qualification does the reviser have?	<ul style="list-style-type: none"> • Translation • Business • Both • N/A 	1 25 7 2	3 71 20 6
C13: One of the biggest problems in business translation from English to Arabic can be attributed to:	<ul style="list-style-type: none"> • the absence of standardized Arabic business terminologies • lack of business knowledge by the translator • other reasons 	18 9 8	51 26 23

The interviewees mentioned that such social agents were responsible, to a greater or lesser degree, for preparing the English versions of the reports. For example, the finance manager is responsible for preparing the English version, whereas the chairperson and/or the general manager are accountable for the message he or she produces at the beginning of the annual report, as one interviewee commented:

“Each department is responsible for preparing the sections of the annual reports, for instance, the chairperson is accountable for producing the message of the reports.”

An interviewee mentioned that when the various sections of the reports (e.g. financial statements, corporate governance, etc.) are completed, each department in the company sends these sections to the administration department for translation. This department, the interviewee said, constitutes a number of employees (depends on the size and nature of the company) who do different administrative works, including translation. In such departments, the translation of the sections is mainly carried out by two non- professional translators.

“The company or senior finance managers appoint two employees as translators who have experience in accounts, as well as good command of English and Arabic.”

The Arabic translations were overseen by the head of the administration department in the company, specifically to ensure that the translations are completed on a timely-basis, i.e. to maintain a consistent and smooth flow of the work of translation, the interviewees mentioned:

“The company’s head of departments, mainly administration and human resources, supervise the translation process.”

Interviewees revealed that non-professional translators are selected by the board of directors and the chairperson in order to be entrusted with the job of producing one specific Arabic version of the report (e.g. annual report published in 2011 or 2012).

“The translators are selected by senior managers in finance and account department to perform the act of translation.”

In fact, one interviewee mentioned that the non-professional translators were selected from different departments, such as finance, accounts and HR who were assigned professional tasks, such as managing ledgers, processing invoices, recruiting and preparing staff handbook of the company. Based on their experience and specialisation, such translators were transferred to the administration department, on temporary basis, in order to translate the annual report, where each translator was given different sections to translate; for example, if the translator is specialised in accounts, he or she will be given the financial statements to translate, the interviewee said:

“Each department in the company is responsible for drafting and producing each individual section of the annual reports. For example, the financial statements are

prepared by accountants; ‘corporate governance’ report is prepared by finance managers and the CEO as well; whereas the chairperson message is prepared by the chairperson himself or herself.”

Hence, this selection is based on three main criteria: experience in the field of accountancy or finance, position of seniority, as well as good command of Arabic and English. The aspect of position of seniority is problematic, as it has been revealed that senior people (e.g. head of departments) were only responsible for preparing the English version of the annual report.

The interviewees have mentioned that the translation of the annual report is generally initiated and led by senior accountants, finance managers, and the chairperson and/or the CEO. The Arabic versions of the reports translated by the non-professional translators are approved by the auditing firm and the company, specifically the chairperson or the CEO (B6). It has been revealed here that employees in companies play indirect and particular roles in the translation of the report; one interviewee described the overall roles played by some social agents in the sub-field of translating the annual reports:

“The duties and responsibilities of the chairperson and/or CEO are to prepare the English versions of annual reports in conjunction with the head of departments in the company, as well as engaging in the checking and revision procedures with respect to the Arabic translations of the reports. The employees, on the other hand, play the role of liaison with translators and other departments in the company as well; whereas the shareholders and MSM do not play any role in the preparation and production of the reports.”

For example, if the translators face technical or linguistic challenges with respect to the English and Arabic versions, they consult the managers who drafted the various sections for clarifications; an interviewee stated that:

“If there are clarifications or difficulties pertaining to linguistic issues, the head of departments should assist. Usually the comments to improve the quality of the translations of the reports come from the head of departments and the chairperson and/or CEO. The auditing firm also comments on the quality of both the English and Arabic versions of the reports.”

In some cases, the solicitor or the manager who is in charge of the translation process in the administration department would be involved in the clarification issue concerning terminological and linguistic problems; an interviewee stated:

“If a translator encountered difficulties concerning linguistic or terminological matters, the solicitor and/or the CEO should assist.”

The comments made by some respondents emphasised that CEO, head of departments, legal advisors and/or project manager (C11) of the companies play indirect and certain roles in the translation process and product of annual reports. Such social agents check and revise the final draft of the Arabic versions of the reports, and hence provide feedback concerning particular terms or phrases. One interviewee revealed that during the revision process, the chairperson adds, delete or changes some phrases or words in the Arabic version of the report in order to appeal to wider Arab readers, and the interviewee mentioned that:

“The chairperson and/or CEO give instructions or directives to the translators to add, delete, or change a word or phrase in the Arabic translations. In addition, the CEO and finance manager check and revise the Arabic translations as well.”

However, the professional habitus, experiences of the chairpersons, board of directors and managers, as well as their working relations and connecting roles with other agents and institutions, such as the auditing firm and the MSM authority ensures the dissemination and transfer of significant business information to various shareholders. It can be said, in this study, that translation practises mediate the cultural capital which consist of translators’ formal and professional competence acquired through education and training, as well as their sociocultural and professional skills gained in other fields, particularly business field throughout their career-course.

It can be argued here that the Arabic translations of annual reports were based, to a certain extent, on the communication aspect between different translations agents and other social agents operating in the business institutions. The translation and social agents include their business professional habitus and embodied cultural resources in the form of linguistic skills; this helped such agents to develop a specific and practical “feel for the game” that qualify the agents to play in the sub-field of translating the annual reports and ultimately

produce the Arabic translations of the reports in order to fulfil the wider communicative purposes of the institutions.

6.4 Conclusion

This chapter has shown that business institutions and their translation and social agents were responsible directly and indirectly for the production processes of the original English versions and their translations into Arabic. The institutions produced annual reports for internal and external purposes and different end-users. The institutions and their agents play different roles, such as taking decision about initiating the translation of the reports, selecting the non-professional translators, using various resources to complete the process of translation, revising and checking the translated texts and approving the final versions of the translations.

The business institutions include two main agents, i.e. translation agents and social agents. The translation agents include in-house translators, translation agencies and freelance translators, whereas social agents comprise chairperson, directors, CEOs, auditing firms and general managers. In this study, it has been shown that the companies depend largely on in-house translators to produce the Arabic version of the annual report. The in-house translators used common criteria for checking and revising the Arabic translations of the reports.

The final versions of the report were checked and revised by the chairperson, CEO and the general manager of the company, who were also responsible for the final production processes of the Arabic translation. It has been revealed here that the auditing firm played a specific role in the checking and revising process of the translations of the reports. This emphasised the interaction aspect between the translation agents and social agents who use various tools and resources to produce both the English and Arabic versions of the reports.

This chapter has highlighted that translators are mainly not professionals but accountants and administration officers who engaged in broader business activities and perform the act of translation in harmony with the other social agents. This means that translations agents were shifting between translation and business fields, using their professional habitus and embodied cultural properties which helped such agents produce the Arabic version of the report. The translators and other agents look at translation as a secondary job and the work of translation is entrusted to individuals with low professional status in the hierarchical

business institutions. In these institutions, the social agents, such as chairperson and managers prepare the English versions of the reports and play the role of checking, revising and reading, whereas the employees do the coordination activity across various departments of the company.

Chapter Seven

Conclusion of the Study of Annual Reports

7.1 Major Conclusions of the Study

The present thesis has examined the role of translation in the production of business annual reports in Oman, in their sociopolitical, historical and institutional contexts. The thesis aimed to make an original contribution to the discipline of Translation Studies by contributing to a deeper understanding of the translation agents, processes and practises and the underlying policies, with reference to national business institutions in their sociopolitical, historical and institutional contexts. In order to establish to what extent the questions have been answered, this chapter will revisit the overarching question and the sub-questions which were derived from the overarching one and were posed at the beginning of the thesis.

In order to achieve this overall aim, the thesis applied the descriptive analytical approach formulated by Lambert and van Gorp (1985). In this study, it is argued that the two language versions reflect aspects of ideology, political affiliation and power relations at both the macro and micro- structural levels. These ideological aspects can be seen in particular in the addition, omission and change of specific expressions that refer to religious or interpersonal aspects. These strategies, however, indicated the aim to appeal to wider Arab readers and to fulfil the agendas of different agents (government, companies, chairpersons, directors, etc.). The description of the texts was followed by an account of these aspects in terms of sociopolitical and institutional conditions in the production of the translations. For this explanation, reference was made to sociological approaches to translation, mainly building on the work of Bourdieu (1991).

In Translation Studies, there has been an increasing interest in the “ideas and ways of explanation” (Chesterman 2008: 364) of the translational phenomenon. The current thesis introduced a case of largely qualitative research which helped in reaching conclusions about the translational phenomenon, namely the differences which exist between the English and Arabic versions of annual reports. Explanation of the phenomenon is possible if “we understand its causes or the factors that seem to influence it; or if we know how it works; or if we know what its function is” (William and Chesterman 2002: 61). In this

thesis, the conclusions account for “what is possible, what can happen, or what can happen at least sometimes”, but not for “what is probable, general, or universal” (Williams and Chesterman 2002: 64).

The following section outlines the major conclusions and findings of the thesis and then reflects on the strengths and weaknesses of the chosen framework.

The thesis has shown that translations of annual business reports have played important roles in the socioeconomic developments in Oman, depending on the institutional context in which they were prepared and produced by various agents. One of these roles was providing information about business texts, namely annual reports to local Arab people in Oman to make informed decisions about selling or buying shares of stocks.

Another significant role of these translations has been in influencing and shaping the way investors interpret the company’s prospects. The reports influence the Arab shareholders in particular with regard to their perceptions and decision-making as the English and Arabic versions of the reports provide a view of the company’s economic environment. Translations also convey to the Arab readers information and facts relating to financial performances using industry or company-specific terms and words in the spheres of business, investment and technology. As explained earlier (see section 1.1) the English and Arabic versions of annual reports emerged during the 1970 Oman renaissance that aimed to boost and accelerate economic growth. The government and its regulatory agencies were very keen to improve and increase investment from Arab people domestically and regionally, especially following the stock market crisis in 1998. This stock market crash in Oman and elsewhere in the GCC region had a negative impact not only on trade and services, but also on shareholders with regard to transparency and disclosure of information in annual reports.

Annual reports, which were designed to provide certain aspects of information, such as financial statements, auditors' reports, interests and remuneration of directors, and other major governance issues, were interesting for data analysis for three main reasons. Firstly, the data analysis described and explained the characteristic features of the genre of annual report in terms of function and structures at the macro level as well as the micro level. Secondly, the generic features of annual report revealed a process of transmission and progression over the course of time in the spheres of business and economy after being

newly developed in the 1970s (see section 1.1). The third reason is the most relevant to the aim of this study, namely the important role translation plays in the production of annual reports, e.g. the translation process involved in their publication and consumption by interested readers (see section 3.2).

Moreover, it is clear that annual reports were translated into Arabic to appeal to wider Arab readers, including existing shareholders and potential investors. The overall textual analysis has demonstrated that more references (religious and interpersonal) were added and changed in the Arabic versions in order to accomplish certain corporate interests and objectives. Such addition, change and reproduction of references in the Arabic versions underscored some values and principles by specific agencies. This was evident, for example, in instances of addition, change and reproduction of expressions, such as greetings and thanks formulas, which are considered important discursive conventions of the Arab readers (see sections 5.2 & 5.3), use personal pronouns (see section 5.7) and modality (see section 5.8). These translation strategies, i.e. addition, omission, replacement and crossing-out were interpreted as a systematic endeavour by particular translation and social agents (e.g. in-house translators, chairperson, boards of directors, managers) to promote certain political and sociocultural aspects in order to be in-line with the readers of the target culture. Furthermore, the translation strategy addition, in particular, helped to mobilise the process of standardisation which emphasised the central role translation plays in establishing business and finance terminologies in Arabic.

This thesis showed that translation was an integral part of business activity, and that translation and translators try to promote the image of the company and appeal to the wider Arab users of the reports. As the textual analysis has shown, translations largely reflect aspects of ideology, power relations, and translators (see section 5.1) employ certain ideology in order, consciously and unconsciously, to fulfil the objectives and interests of various agents and business institutions at large. Moreover, and as the thesis has demonstrated, the practises and process of translating the annual reports, are accomplished by various translation and social agents who broadly determines the selection, production and distribution of Arabic translation of annual report and, as a result, the strategies adopted in the translation itself (see section 6.1).

The major limitation of this study is that it is difficult to speak of translation processes and practices and policies at a specific historical moment, or to link the textual profiles of the

reports to the institutional conditions of their production and consumption for all of the companies (see sub-section 3.3.1). It is very often the case that the translations of annual reports are produced at different periods of time and by various companies which vary in size and organisational patterns. These translations are published in order to meet the expectations and needs of the intended Arabic language addressees. Such expectations and needs go hand in hand with further textual amendments. Textual amendments include, mainly, addition, omission, and replacement (see section 4.2), omission and change of sections and paragraphs (see sections 4.6.1-4.6.8), as well as crossing out of information (see section 4.6). This crossing out of information points to (ir)responsibilities and the power of translators, as well as the processes and practises of translation in a particular institution at a certain period of time.

In the case of the annual report, the stakes (business and ideological) of the translation and social agents and institutions involved have enabled the establishment of a new business genre in Oman, which is considered as a tool not only to attract investment for business development, but also to liberalise and reform the national economy. Therefore, it can be argued, in this thesis, that translation and its social agents are regulated by their institutional hierarchies, essential business skills, linguistic and corporate communicative competence, as well as the type and amount of various economic, cultural and social capital which were used to produce the Arabic translations of annual reports. It has been shown, in this study, that translation and social agents have specific and interactive roles to play in producing the final versions of the Arabic translations based on their professional and social position in the company. For example, the interviews showed that employees (e.g. accountant, administration and human resources officers) play the role of non-professional translators who perform the act of translating the annual reports, whereas directors and head of departments were responsible of producing the English versions of the reports, as well as overseeing the translations. The chairpersons and CEOs, on the other hand, play the role of proof-readers and revisers of the Arabic versions.

This study showed that the financial reporting is guided by western models in order to keep in line with the standards, expectations, and the requirements of domestic and international institutions, specifically the MSM and IAS. For instance, the textual analysis (see section 5.1) revealed that the agents used particular references in the English versions, which are reinforced in the Arabic versions of the reports, as a rhetorical tool to produce an effect on

the wider Arab readers of the reports to fulfil certain purposes. The use of religious references, such as *Insha' Allah*, *ṣadaqāllahū al-aẓīm* reinforces the values and beliefs embraced by the agents and institutions at a particular given moment of time. This emphasises the notion that modern business practises in Oman are broadly entangled with sociocultural and ideological facets.

The forms of address (see section 5.1), according to this thesis, are determined primarily by the social relationship between the addressor and addressee. In institutional contexts, the aspects of greetings and salutations (e.g. *as'salāmu'alīkum* and *ayyuhā' al ukūwa*) reflected a number of communicative functions. For example, the agents involved in the communicative acts used the second person singular to represent an embedded system of politeness which expresses a sense of respect or ingroup membership.

High power distance (see sections 2.5 & 5.7), in this study, was highlighted mainly at the micro-structural level by using politically and ideologically-charged titles and/or names, such as '*sultān*', '*maulānā*' (lit. 'our lord'), '*mu'zzam*' (lit. 'glorified'), etc. Indeed, the high power distance was underlined by expressing obedience to superiors, loyalty to the society, the group and the organisation, face-to-face interaction, and networks to personal connections. It has been argued here that in collectivist (see sections 2.5 & 5.7) societies like Oman, attitudes, needs, and goals are widely determined from a collective perspective; norms and responsibilities are highly controlled by the community. Moreover, "ideas and opinions belong more to the group than to the individual, and there is a tendency toward cooperation with others in the community" (Moshirzadeh 2011: 122).

The results of the current study also reflected some elements of individualistic (see sections 2.5 & 5.7) value tendencies at the institutional level. These tendencies were revealed, mainly at the micro-structural level by using the forms *I* and *you*. However, such tendencies are attributed to the following two main reasons: first, the openness policy the government has implemented since Sulṭān Qābūs took power in 1970 which aimed at attracting foreign investments, and the second reason is related to the national wealth (oil and gas) of the country which moved the society towards a certain level of individualism, as "increased resources reduce dependence on the group" (Al Dulaimi and Bin Sailan 2011: 733).

On the basis of the textual analysis, it was found here that the English versions of the annual reports were not marked for gender, whereas the Arabic versions of the reports used gender

markers, such as *a'izzai al-musāhimīna'* and *al-ukūwa al-kirām* which reflect a clear bias towards male addressees. Hence, it can be argued, in this study, that the institutions and agents involved are “highly influenced by the gender orientations of the societies in which they operate” (O’ Nill 2006: 42).

In terms of business terminology, the lexical variations in the Arabic versions of annual reports reflect a movement towards standardisation in some business institutions in Oman. For example, this progression towards standardisation is related to specific business terms, as there are more variations in the Arabic texts, which were produced earlier (i.e. prior to 2000), while there are no lexical variations with respect to the Arabic terms, which were produced in 2000 onwards (see section 5.4). Hence, it can be argued here that translation plays an important role in establishing standardised terminology in a given society.

Focusing on these different results, it has been brought into sharp relief that translation of annual reports is not only a linguistic activity, but also a social activity that is regulated and monitored by translation and social agents who operate in specific institutions. Translators who produce the Arabic texts of annual reports perform the act of translation in “social-political and historical contexts, their activity is embedded in and determined by social, institutional, ideological norms, conditions and constraints” (Schäffner 2009: 146).

Another major finding of this thesis was that both the translators and the translations were mainly 'invisible'. This invisibility does not refer to the anonymity of the translators of the English and Arabic versions of annual reports and the avoidance of the label ‘translation’ to refer to either text. Rather, such invisibility emphasises the collective and mediation role translators play in the business setting. In other words, the matter of the invisibility of the translator, in this study, is an indication of the dialogical and professional interaction not only between translators, but also with other social agents within a particular institution in order to achieve the corporate goal, that is, to maximise the profits and hence reinforce the image of the company. Alvarez and Vidal posited that “[...] the key word in the 90s is ‘visibility’. Today translation is a process in which intervention is crucial; the role of the translator is very visible indeed” (1996: 7, inverted comma in original).

Therefore, in order to analyse and explain the issue of the invisibility of translation, it should be connected to “the contexts in which translations are made available and the functions they fulfil for the respective communicative people” (Schäffner 2009: 145). It has

been argued, in this thesis, that the genre of annual report is used by different people (shareholders, investors, employees, board of directors, analysts, etc.) in specific institutional settings for particular purposes. For example, the English and Arabic versions of the reports have informative and persuasive functions (see sections 4.2 & 1.2), as they are produced by different companies in their attempt to promote and fulfil their respective corporate interests and objectives. The translation strategies adopted in the Arabic versions at the macro and micro- structural levels aimed to appeal to wider Arab readers and to meet the agendas of various social agents (e.g. companies, chairpersons, local authorities).

The choice of the sociological approach, in this thesis, helps to locate the annual reports and their translations within their broader socioideological contexts by underlining that translations of annual reports as a product and a process are largely embedded within social contexts, i.e. it is a “socially regulated activity” (Hermans 1997:10). This activity is carried out by translation and social agents who determine the selection, production and distribution of the original English versions of annual reports and their translations into Arabic.

The following part of the conclusion goes back to the overarching question and the derived sub-questions, posed at the beginning of the thesis, to establish to what extent the questions have been answered. This will be followed by reflecting on the original contributions of this thesis to Translation Studies and the sociological approach.

Why are business annual reports in Oman produced in English and Arabic, and what is the role of translation in this process?

This overarching question concerns the socioeconomic and political reformations and exchanges at the domestic, regional and international levels in Oman. It has been shown, in this thesis, (see section 1.1) that an ‘open-door-policy’ was initiated in the country in 1970 which marked the beginning of a broad reformation policy which aimed at developing and building up a modern infrastructure (Al-Rasheed 2005). As a result, Oman attracted local and foreign companies which entered the market and started to participate in the reformation process: these companies, which represent a diverse selection of sectors, are listed in the stock market (Gaeta 2013). The discursive evidences (e.g. questionnaires and interviews) of this thesis showed that the companies, which were listed in the Oman stock market, publish business annual reports in two languages, i.e. English and Arabic. However, producing the annual report in English first not only attracts more investors and enhances financial

communication among individuals and nations, but also reflects the fact that the annual report as a genre was imported from western countries in order to contribute to the modernisation process in Oman, as well as the dominance of English as a lingua franca in national and global business exchanges in Oman and other neighbouring countries. Hence, translation plays a significant role in this process; it provides the local Arab people in general and existing investors in particular with vital information about the current performance of the company and future plans and thus helps them to take decisions whether to buy shares or not. Specifically, translations and translators have introduced financial reporting and key concepts and other business terms to the Arab public in Oman.

It has been shown here that institutions and social agents who adopt translation strategies (see section 5.1) are responsible for producing the Arabic versions of the reports, which are considered by stakeholders (government, MSM, Ministry of Commerce and Industry) as essential tool of transformation and reformation in Oman's renaissance in the sphere of business and economy. Such agents and institutions are engaged in the translation production processes and contribute widely towards communicating and importing western practises in relation to different forms of business and technologies to the developing countries like Oman. Therefore, it can be argued, in this thesis, that the Arabic versions of annual reports reinforce socioreligious values at the micro-structural levels, but at the same time embrace western practises of conducting businesses and investments (see section 5.2).

1) What is an annual report?

The business annual report is mainly developed to communicate particular financial information to various potential users, such as shareholders, customers, analysts, employees, investors, etc. Companies are obliged by the regulatory bodies (see section 1.1) to disclose the information about their financial performance in annual reports. The role and function of the annual reports goes beyond financial representation and into the communicative purpose. Although there are a number of communicative purposes reflected in the reports, the underlying purpose of the reports is the notion of persuasion in order to influence the decision making of the existing stakeholders and potential investors as well. It has been revealed, in this study, that more references (i.e. religious and interpersonal) have been added in the Arabic versions of the reports in order to appeal to target culture audiences. In addition, the genre of annual report had evolved over the course of time, which is broadly associated with the spatiotemporal transformation, that is, the emergence of the genre of the

annual report is in line with the rapid sociocultural and economic developments in Oman. In other words, over time there were more sections and sub-sections added in the annual reports which contain more details about the company financial condition and operational information. The addition of the sections and sub-sections help companies operating in Oman to grasp the current trends and prospects in the global market, adopt world-leading standards, and comply with the rules of global economic development (Kresl 2010). It has been emphasised here that the genre of the report is meant to fulfil certain communicative purposes, that is, to inform the users of the report about the overall performance of the company and hence persuade them to invest in the company.

2) Why are annual reports produced in English and Arabic in Oman?

Despite Arabic being the official language in Oman, especially in public sectors and organisations, the English language is widely used in the domain of business, economy and investments (Page 2004). Translation of annual reports in business institutions is an essential practise and bilingualism is considered an important constituency in the policy of such institutions, given the fact that English and Arabic are used as common corporate languages in these institutions (Al-Jadidi 2009). In addition, the discursive evidences (questionnaires and interviews) revealed that the use of English and Arabic languages in annual reports means that the social agents, who produce such reports, are keen to internationalise their financial communications and strengthen their business relationships with wider shareholders and potential investors within and across borders. It has been argued, in this thesis, that the genre of annual report was imported from western countries in order to participate in the socioeconomic and political developments in Oman.

3) Who produces these reports?

This study showed that annual reports are produced by local and foreign business institutions (see section 1.1). The main objective of these institutions is to participate in the development and transformation process in Oman. The implementation of the open-door-policy has paved the way for the emergence of different kinds of institutions (e.g. joint-ventures, fully-private, state-owned), which operate in various areas across the country. By law, these institutions are required to produce annual reports to inform users about the financial achievements and to communicate business opportunities across the border. Such institutions consist of social agents (e.g. chairperson, CEO, auditing firm, managers) whose collective responsibility is to prepare the annual report for stakeholders and other potential

investors. This study revealed that each social agent plays different roles in the sub-field of translating the annual reports based on their status and the capital they accumulated over time. For instance, the chairperson possesses the necessary capital to empower senior agents (board of directors, CEO, managers) in the company not only to prepare the original English versions of the reports, but also to regulate the production processes of their translations into Arabic. This shows that the agents who produce the English texts had gained institutionalised cultural capital in the form of academic qualifications which constitute an integral part of the structural boundaries of the profession in the sub-field of producing and translating the annual reports, as well as the important role the chairperson played in the mediation process, and in the selection of translation agents in the that sub-field.

4) Who translates these reports?

The textual data showed that the work of translation in business institutions is variously carried out by translation agents, such as in-house translators, translation agencies and freelance translators (see section 6.1). The Arabic translations of the reports are mainly done by in-house non-professional translators who have various different business backgrounds, such as accountancy, management, human resources and finance, and few of them have training courses in the field of translation. The Arabic versions are checked and revised by various social agents (chairperson, CEOs, general manager, auditing firm) who are also responsible for the final production of the Arabic translations of the reports. Hence, the translators' competence is largely the outcome of corporate practises, experiences, and trajectories in the sub-field of translating the annual reports.

This study revealed that translation agents did not only participate in the translation process and product, but also engaged primarily in various business activities, such as preparing company's accounts and budgets, attending meetings and achieving business targets. In addition, some social agents played indirect and specific roles in the translation product and process in translating the reports, such as the CEO, head of departments, legal advisors and/or project manager. It can be said that translation practises mediate the cultural capital which consist of translators' formal and professional competence acquired through education and training, as well as their sociocultural and professional skills gained in other fields, particularly business field throughout their career-course.

It has been argued, in this thesis, that social agents shared professional habitus which disposed translators in particular toward certain activities and perspectives that express, socioculturally and historically, constituted values of business professions. This emphasises the notion of socialisation specifically into the role of translators' activities in the sub-field of translating the annual reports. In other words, translators' professional roles became habitual practises in the sub-field of translating the reports. The translators applied their resources to the level to which they are regarded as assets in that sub-field. Hence, professional habitus, largely provided translators with an understanding of the practises and processes of translating the reports, as well as the logic that guides translators' decision-making with respect to adopting translation strategies in order to communicate the translations of the reports, in particular, to the Arab readers.

5) *What are the functions and roles of the English and Arabic versions of the annual reports?*

The English and Arabic versions have two main functions, i.e. to inform and persuade (see section 1.2). They are produced in specific institutional contexts for different readers (e.g. shareholders, investors, analysts, employees). These versions are produced mainly for external purposes to promote different business institutions and gain more potential investors. The main function of the Arabic translations of annual reports, however, other than dissemination of information (i.e. fulfilling an informative function), is to attract the Arab readers (i.e. fulfilling a persuasive function). It is argued, in this thesis, (see section 1.1) that translation of the annual report has had a major social and economic role to play in the transformation process in Oman, namely, introducing investments and other business ventures to the Omani public in order to enhance the economy in Oman at large. The function of the translations of annual reports is linked to the 'culture' which reflects the social aspects of the Arab society; these aspects, in turn, determine the translation strategies (see sections 4.1 & 5.1). Hence, the English Arabic versions, as a product, are used as a tool for enhancing the development process in the sphere of investment and economy in Oman.

6) *How do the translations of annual reports reflect aspects of ideology, political affiliation and power relations?*

One of the main objectives of the thesis was to account for how language versions of annual reports reflect aspects of ideology, power relations and political affiliation,

particularly at the micro-structural level, with reference to their institutional contexts of production.

The detailed textual analysis (see chapter five) has shown that translation and social agents used ideologically-charged expressions in the original English versions of the annual reports and in their Arabic translations in order to promote the goals of the national business institutions to maximise the corporate profit and thus strengthen the overall image of a given company.

The range of examples which were used broadly in the annual reports, added and reinforced in the Arabic versions, underscores the principal and intertwined ideological significance of western, Arab and Islamic values and religious practises in conducting businesses and investments domestically and globally. One example was the information change strategies applied in order to add and reinforce certain phrases in the Arabic versions which manifested socioreligious ideology (chapter 5.2) in order to appeal to wider end-users of the reports and ultimately influence the decision-making of the shareholders with regard to stock market.

Another example concerned the addition of official names and/or titles, such as ‘maulānā’ and ‘Sulṭān Qābūs Ibn Sa’īd’. These titles were used by social agents in the sub-field of translating the annual reports to gain recognition through mobilising around a name, i.e. official names and/or titles, as well as manipulation and production of corporate ideas, goals, and in order to fulfil the overall objectives of a given business institution. In other words, the names and/or titles were not only used to reinforce the corporate communication between a given company and end-users of the reports, but also to reassert the prevailing ideologically and politically sanctioned names or titles in the country, i.e. Oman.

The analysis has also demonstrated that translators in the sub-field of translating the annual reports used different forms of gender marker which reaffirmed the fact that gender relations in Oman are an integral part of the overall social weave, which is defined by Islamic beliefs, practises and culture.

A final example concerns the use of the pronouns (chapters 5.7) in both the original English versions of the reports and their translations into Arabic. This thesis argued that the social agents used different personal pronouns in annual reports to refer to asymmetrical power relations (i.e. authority, respect, superiority, and status) among social agents in the

sub-field of translating the annual reports. For example, the chairperson used the exclusive *I* to address a person with a higher social status or position like the Sultān. However, the use of exclusive *I* reflects the communicative function in a particular social field, i.e. business institutions, as well as reasserts the sociopolitical and ideological make-up of the Omani society and culture of a given point of history.

7) *Are there any differences between the English and Arabic versions? If yes, which ones? And how can they be explained?*

The detailed analysis has shown that the original English versions of annual reports and their translations into Arabic versions are produced by various types of business institutions for different purposes and readerships. The comparative detailed analysis showed that there are some differences between the English and Arabic versions which occur at the macro-structural level, as well as micro-structural level. At the macro-structural level, these differences involve adding or deleting of materials, mainly in the structure, layout and paratextual aspects, to achieve certain purposes, i.e. to appeal to wider Arab readers. The Arabic versions of the reports revealed textual and meta-textual amendments, as the earlier discussion has shown (see section 4.1), including variations in the headings and sub-headings (see section 4.5) and crossing out of information (see section 4.6). The addition of information in the Arabic versions and reproduction of visual elements, specifically ‘Sultān Qābūs Ibn Sa’īd’s photos, indicate not only the transformation process over time, but the ideological and political affiliation of the business institutions and their translation and social agents.

The detailed textual analysis showed that some major changes occurred in the Arabic versions at the micro-structural level as well. The range of examples discussed in this thesis showed that addition strategies are applied in the majority of Arabic versions of annual reports with regard, for instance, to religious references. It has been found here that religious practises in Oman society, such as the expression of *Bi-smi llāhi r-ra_māni r-ra_īmi* [In the name of God, the Merciful, the Compassionate] (see section 5.2.2) and *Insh’Allāh* [God Willing] (see sub-section 5.2.1) have become deep-rooted aspects in business institutions. This study showed that translation and social agents used religious naming in the English versions and reinforced in the Arabic translations which derived from the *Qur’ān* and *ḥadīth* in order to align with the prevailing rituals in Oman’s social

community and hence legitimate their positions as members in that community. In addition, the religious namings were used as a communicative tool to mobilise wider end-users or shareholders and eventually maximise the financial capital, as well as strengthen the position of the corporate institution in the sub-field of translating the annual reports.

Another example concerned the addition of interpersonal items (see section 5.3) in the Arabic versions. For example, ‘greeting rituals’ are considered a very important feature in Arab and Islamic societies. The greeting *as’salāmu ‘alīkum* (see sub-section 5.2.3) does not merely illustrate the sense of politeness of the agents involved who conform to certain rules of social interactions, but also refers to the collectivist nature of the Omani society at large. Other cases, include adding some of the interpersonal characters of greeting formulas in the Arabic versions of annual reports, e.g. *ayyuhā’ al ukūwa* and *ḥaḍrāt al musāhimīn al kirām* (see section 5.5).

The other examples concerned the addition of interpersonal references (see section 5.3) in the Arabic versions which reflect a number of issues, such as authority, respect, hierarchy and status. For instance, the addition of the official names and/or titles *mu’ẓẓam* and *maulānā* (see section 5.3.2) refers to the political system in the society, which has a wider impact on the business institutions and their agents. These official names are closely linked to the monarch in Oman and ‘royal rank’, i.e. ‘Sulṭān Qābūs Ibn Sa’īd’ and ‘maulānā’ which are used by various translation and social agents in order to reassert sociocultural and ideological practises, attitudes or values that are manifested through social interaction in the sub-field of translating the annual reports.

In addition, the detailed comparative analysis of the English and Arabic versions of annual reports also reflected differences with respect to gender marking. The analysis showed that exclusive and gender biased terms are used to refer to various agents in the Arabic versions of the reports, e.g. the plural formal greeting ‘*a’izzai al-musāhimīna*’ which is used to refer only to male persons in the Arabic versions. It has been argued, in this thesis, that gender in Oman does not merely indicate political incorrectness, but reaffirms the overall reality that gender relations are part of the social and cultural weave and characterised by Islamic teachings and practises as a whole.

The other example concerned the change of the pronouns ‘we’ and ‘our’ into the first person singular ‘I’, and tense forms which indicate power and authority, e.g. *I* was used to

show a formal and respectful attitude to various social agents. The English and Arabic versions of annual reports reflected the sense of collectivism and tried to promote a positive image of the business institutions, and ultimately achieve the persuasive function of the Arabic translations, whereas the occurrence of the pronoun ‘you’ in the Arabic versions is higher than in the English. It has been argued, in this thesis, that social and institutional positionings of various agents, include translators were based on aspects, such as collectivism, individualism, solidarity and authority which construed the significance of being part of the group membership in the sub-field of translating the annual reports.

Textual analysis showed that differences between the English and Arabic versions of the reports also occur at the modal verbs level, e.g. ‘will’, ‘must’ and ‘should’ have been changed into ‘would’, ‘must’, and nouns. The deontic modal verbs, such as ‘will’, were used in order to express power and authority and takes the forms of obligation and permission, as well as speaks about indefiniteness with a degree of probability in the future.

This thesis took a step beyond mere description of the actual translation profiles of the Arabic versions by providing explanations (see section 5.1) of aspects of ideology, political affiliation and power relations with reference to their institutional contexts of production. The aim of such explanations was to integrate close textual analysis with social analysis, as the sociological aspect and its relevance to translation studies made a significant contribution “to the theorization of the interaction between agency and structure- the initiating activities of individuals and the structure which constrain and perhaps enable them- within translation and interpreting research” (Inghilleri 2005; 126).

The discussion of institutional conditions (see section 6.1) has demonstrated that annual reports are prepared and produced in English and Arabic for different business institutions (e.g. service, education, banking, manufacture, insurance), different purposes (e.g. to inform and persuade) and for different readerships (e.g. shareholders, investors, employees, management, etc.). These institutions consist of translation and social agents, whose role is to produce the Arabic translations for wider Arab readerships in an attempt to promote their respective companies in order to achieve higher sales.

7.2 Original Contribution of the Study

Williams and Chesterman (2002) suggested that the main objective of research in Translation Studies is to make an original contribution to the area of research which helps

to increase our knowledge. This contribution can be made in one or more of the following ways: by providing new data, suggesting an answer to a specific question, or by proposing a new idea, hypothesis, theory or methodology. Guetzkow et al., further emphasised that originality in the humanities, history and social sciences can also be realised by “doing research in an understudied area” (Guetzkow et al. 2004: 191). Reflecting on these points, the present thesis makes an original contribution to the discipline of Translation Studies in the following ways. Concentrating its attention on the product of the translation of annual reports, the thesis has built on other studies (e.g. Schäffner and Bassnett 2010; Liang 2008; Wolf 2007; Hanna 2006; Gouanvic 1997; Bourdieu 1991) by presenting insights about the complex nature of translation which focus on “social, cultural, and communicative practices, on the cultural and ideological significance of translating and of translations, on the external politics of translation, on the readership between translation behaviour and socio-cultural factors” (Schäffner and Bassnett 2010: 12).

The thesis contributes to the recent interest within the discipline of Translation Studies in examining translations in their institutional contexts (e.g. Schäffner and Bassnett 2010; Gagnon 2010; Milton and Bandia 2009; Koskinen 2008; Mossop 1990). This study showed that investigation of specific national business institutions (open joint stock companies, public joint stock companies, limited liabilities companies, etc.) and their translation and social agents had not yet been conducted. Thus, this thesis has contributed to filling this gap in knowledge by analysing institutional translation and the actual agents, processes, practises and underlying policies.

The thesis has built on research in Translation Studies by applying the sociological approach, mainly building on the work of Bourdieu, as a framework for analysing institutional practises and policies, and the roles of translation and social agents engaged in the translation processes, agendas and power relations (Schäffner and Bassnett 2010; Liang 2008; Wolf 2007; Hermans 1999). These factors, as Wolf explains, “help to shed light on questions such as the impact that translation can have or actually has on social change, or the relation of social factor of dominance to the selection and ultimately the shaping of translations” (Wolf 2007: 12).

The sociological approach attempts to bring textual analysis and social analysis together. This integration of textual aspects and a sociological approach opens up “new perspectives on the functioning of translation and interpreting as social practice, including self-

reflexivity as a crucial issue in the development of the analytical instruments of sociology of translation” (Wolf 2007: 12). The current thesis is seen as another contribution to such a theoretical framework.

Moreover, investigating aspects of ideology, power relations and political affiliation, we found that in the case of translation, such features apply both to the source text and culture and to the target text and culture, unlike in the sociological approach which applies these on the basis of one language and one culture. The thesis has demonstrated that translation is significant to business institutions and agents. One example of this significance is based on the fact that translations allow Arab shareholders and investors across the country and the neighbouring countries to read annual reports in their native language and thus contribute to promoting investment conditions at large.

Finally, the thesis has made an original contribution to Translation Studies by answering, to a large extent, the overarching question and the sub-questions posed on the translational phenomenon of annual reports.

7.3 Future Research

The analysis of the original English versions of annual reports and their translations into Arabic gives rise to various questions of a linguistic, sociological and business nature; it can lead off in many directions. In the following section, a number of avenues for future research in the discipline of Translation Studies, as well as other disciplines will be suggested.

7.3.1 The Discipline of Translation Studies

In the discipline of Translation Studies, three main avenues for future research can be suggested. The first line of enquiry concerns the sociology of business texts in general and annual reports in particular, as products, specifically translation reception and consumption. This thesis has taken a modest step in this direction by presenting one case study of business analysis and discussion based on a single country, i.e. annual reports published in Oman. Future research will need to expand on this case study to include other case studies which investigate annual business reports in two countries or more by analysing, for instance, the social and economic implications of translations. This will provide significant insights into the reception and consumption of these translations in their sociopolitical and

institutional contexts and eventually further underline the role translation plays in shaping decision-making of shareholders in particular.

The second line of enquiry concerns the sociology of the translation agents of annual reports, i.e. who the translators are and whether or not they are professionals. This builds on existing research on the power of translators and their professional status in the hierarchy of business institutions. In modern Translation Studies, the increasing number of studies devoted to sociological approaches to translation (e.g. Koskinen 2008; Wolf 2007; Heilborn 2000; Hermans 1999; Simeoni 1998) is indicative of the increasing interest in the sociology of translation.

The third line of enquiry concerns the sociology of the translation process of annual reports. Such research would focus on how these texts are translated. In other words, who commissions these translations, whether there are any translation briefs and guidelines; whether the translators are professional or not, i.e. trained as translators, the working conditions under which these translations are produced, whether these translations are proofread and edited, and who gives the final permission to publish these translations.

In conclusion, this thesis has examined translations of annual reports from and into two languages, i.e. English and Arabic, in the context of economic developments in Oman. Future studies can focus on other business texts into other languages.

7.3.2 Other Disciplines

Annual reports provide invaluable material for further research in a number of disciplines, mainly, Business Studies, Business Communication and Genre Studies. In the following section, some avenues for further research in these disciplines will be suggested.

Firstly, it could be argued that interdisciplinary cooperation can take place between business studies and Translation Studies that would open up new ways of thinking about conducting businesses across cultures and across societies. While business studies tends to be constructed around producing and selling products and services to meet society's requirements in order to gain profit (Pride et al. 2012), Translation Studies can help in showing the role translation and translators play in providing vital information to different readerships which help to expand the customer base of the company. It has been argued, in this thesis, that Arab readers were able to gain access to significant business information

about the equity markets in Oman and use such information to make rational decisions whether to buy shares in the company or not. It would be interesting to examine the effect of certain lexical features on the target culture readers' decision-making and whether or not translations differ from their source texts.

Secondly, business communication plays a particularly significant role within a complex institutional setting. Such communication helps to reflect aspects of the rhetorical situations of the annual report, such as the financial performance of the company and its yearly progress and readerships. In this process, translation plays a major role in producing and distributing effective target texts which convey important information about the company's current and future events at the textual and global structural levels in order to attract wider Arab shareholders and other potential investors. Such shareholders, moreover, will be able to participate in stock market trading and thus contribute to the improvement of the investment climate in Oman. Research in the discipline of business communication has focused on single language cases, and has paid little attention to bilingual and multilingual practises. That is why cooperation between Translation Studies and business studies can prove highly beneficial. This cooperation can provide useful insights into the translational process in annual reports as the translator works in close 'intrapersonal and 'interpersonal' communication with various social agents who have direct or indirect influence on the translator's behaviour. This would allow better understanding of business communication and ultimately offer important benefits for translators and communication specialists with respect to institutional decisions and goals.

Finally, research in Genre Studies can provide a detailed description of the analytical classification of the characteristic features of the genre of annual reports. This research has shown that the application of business terms, uses of modality, pronouns, determiners and gender markers, are major characteristic features of annual reports. Future research can filter or add to these features.

References

- Abu Ssaydeh, A. F. (1993). Business Translation: A Personal Perspective, *Babel*, 39(1), p. 1-10.
- Abu-Chacra, F. (2007). *Arabic: an essential grammar*. London and New York: Routledge.
- Adab, B. (2002). Discourse Analysis as Part of Translator Training: Does it Work? How Do We Set About It? A Response to Anna Trosborg. In: Schaffner, C. (ed.) *The Role of Discourse Analysis for Translation and Translator Training*. London: Multilingual Matters, p. 69-72,
- Al Araithi, F. (2010). *Power of Human Resources*. Bloomington: AuthorHouse.
- Al Dulaimi, S. H. & Bin Sailan, S. (2011). Examining national culture of Qatar, *Australian Journal of Basic and Applied Sciences*, 5(10), p. 727-735.
- Al Mukhaini, Y. S. (2008). *Modality in Legal Texts: An Analytic Study in Translation between English and Arabic*. Master's dissertation, Malaysia: Universiti Sains (unpublished.).
- Albrecht, W. S. et al. (2011). *Accounting: Concepts and Applications*. 11th ed. Stamford: Cengage Learning.
- Alkhafaji, A. (1995). *Competitive global management: principles and strategies*. Delray Beach: St. Lucie Press.
- Al-Azri, K. (2013). *Social and gender inequality in Oman: the power of religious and political tradition*. London and New York: Routledge.
- Al-Hajri, H. (2006). *British Travel-writing in Oman: Orientalism Reappraised*. Bern: Peter Lang.
- Al-Jadidi, H. (2009). *Teaching English as a Foreign Language in Oman: An Exploration of English Language Teaching Pedagogy in Tertiary Education*. PhD thesis, Melbourne: Victoria University (unpublished).
- Al-Jawhari, Abu Nasr Isma'il ibn Hammad (1987). *Taj al-Lugha wa Sihah al-Arabiya* [The Crown of Language and Correct Arabic]. Beirut: Dar El Ilm Lilmalayin [in Arabic].
- Al-Lamky, A. (2007). Feminizing leadership in Arab societies: the perspective of Omani female leaders, *Women in Management Review*, 22(1), p. 49-67.
- Al-Qāsimi, Alī. (2008). *‘Ilm al-Muṣṭalah, Ususuḥu an’Nazarīya wa Ttaṭbīqātihī al-‘Amalīya* [Terminology: Theoretical Foundations and Practical Applications]. Lebanon: Maktabat Lubnān nāṣirūn.
- Al-Rasheed, M. (2005). Transnational Connections and National Identity: Zanzibari Omanis in Muscat. In: Dresch, P. & Piscatori, J. (eds.) *Monarchies and Nations*:

- Globalisation and Identity in the Arab States of the Gulf*. London and New York: I.B. Tauris, p. 96-113.
- Almbladh, K. (2010). The 'Basmala' in Medieval Letters in Arabic Written by Jews and Christians', *Orientalia Suecana*, vol. LIX, p. 45-60.
- Alves, F. (ed.) (2003). *Triangulating translation: Perspectives in process oriented research*. Amsterdam and Philadelphia: John Benjamins.
- Appel, R., & Muysken, P. (2006). *Language Contact and Bilingualism*. Amsterdam and London: Amsterdam University Press.
- Armstrong, M. (2012). *Armstrong's Handbook of Human Resource Management Practice*. 12th ed. London, Philadelphia and New Delhi: Kogan Page.
- Askehave, I. (1998). *A Functional Interpretation of Company Brochure: from context to text*. PhD thesis, Aarhus: The Aarhus School of Business (unpublished).
- Auroux, S. et al. (eds.) (2005). *History of the Language Sciences: an international handbook on the evolution of the study of language to the present*. 3rd ed. Berlin and New York: Walter de Gruyter.
- Ayub, M. (2009). *Understanding Islamic Finance*. New Jersey: John Wiley.
- Baker, M. (2011). *In Other Words: A Coursebook on Translation*. London: Routledge.
- Barakât, H. (1993). *The Arab world: society, culture, and state*. London and California: University of California Press.
- Bargiela-Chiappini, F., & Gotti, M. (2005). Introduction. In: Bargiela-Chiappini, F. & Gotti, M. (eds.) *Asian Business*. Bern: Peter Lang, p.7-20.
- Bargiela-Chiappini, F. (2009). Introduction. In: Bargiela-Chiappini, F. (ed.) *Handbook of Business Discourse*. Edinburgh: Edinburgh University Press, p. 1-17.
- Bassnett, S. (2002). *Translation studies*. London and New York: Routledge.
- Bassnett, S., & Lefevere, A. (eds.) (1990). *Translation, History and Culture*. London: Pinter Publishers.
- Baumann, A. (2006). *Influences of culture on the style of business behavior between Western and Arab managers*. Norderstedt: GRIN Verlag.
- Baumgarten, S. (2012). Ideology and translation. In: Gambier, Y. & Doorsler, L. (eds.) *Handbook of translation studies*. 3rd ed. Amsterdam and Philadelphia: John Benjamins, p. 59-64.
- Berkenkotter, C., & Huckin, T. N. (1995). *Genre knowledge in disciplinary communication: Cognitive/ Culture/ Power*. Hillsdale, New Jersey: Lawrence Erlbaum Associates.

- Bhatia, V. K. (1993). *Analysing Genre: Language Use in Professional Settings*. London: Longman.
- Bhatia, V. K. (1997). Translating Legal Genres. In: Trosborg, A. (ed.) *Text Typology and Translation, Anna Trosborg*. Amsterdam and Philadelphia: John Benjamins, p.186-203.
- Bhatia, V. K. (2004). Interdiscursivity in critical genre analysis. Hong Kong: City University of Hong Kong. Available from: <http://www.scribd.com/doc/154397315/BHATIA-V-K-Interdiscursivity-in-Critical-Genre-Analysis> [Last accessed 12/10/2013]
- Bhatia, V. K. (2008). Genre analysis, ESP and professional practice, *English for Specific Purposes*, 27(2), p. 161-174.
- Blejer, M., & Schumacher, L. (2000). *Central Banks Use of Derivatives and Other Contingent Liabilities*, International Monetary Fund, Asia and Pacific Department and Monetary and Exchange Affairs Department, Washington D.C.
- Bourdieu, P. (1977). *Outline of a Theory of Practice*, (Translated by R. Nice). Cambridge: Cambridge University Press.
- Bourdieu, P. (1984). *Distinction: A Social Critique of the Judgement of Taste*, (Translated by R. Nice). London and New York: Routledge.
- Bourdieu, P. (1985). Social Space and the Genesis of Groups, *Theory and Society*, 14(6), p. 723-744.
- Bourdieu, P. (1986). The Forms of Capital. In: Richardson, J. E. (ed.) *Handbook of Theory of Research for the Sociology of Education*. Westport: Greenwood Press, p. 46-58.
- Bourdieu, P. (1990). *In Other Words: Essays Toward a Reflexive Sociology* (Translated by M. Adamson). Stanford: Stanford University Press.
- Bourdieu, P. (1991). *Language and Symbolic Power* (Translated by G. Raymond). Cambridge: Polity Press.
- Bourdieu, P. (1993). *The Field of Cultural Production: Essays on Art and Literature*. Cambridge: Polity Press.
- Bourdieu, P. (1996). *The Rules of Art: Genesis and Structure of the Literary Field* (Translated by S. Emanuel). Cambridge: Polity Press.
- Bourdieu, P. (1998). *Practical Reason: On the Theory of Action* (Translated by R. Johnson). Stanford: Stanford University Press.
- Bourdieu, P. (2000). *Pascalian Meditations* (Translated by Richard Nice) Cambridge: Polity Press.
- Bourdieu, P., & Wacquant, L. (1992). *An Invitation to Reflexive Sociology*. Cambridge: Polity Press.

- Bragg, S. M. (2010). *Wiley Revenue Recognition: Rules and Scenarios (Wiley Regulatory Reporting)*. 2nded. New Jersey: John Wiley & Sons.
- Branine, M. (2011). *Managing Across Cultures: Concepts, Policies and Practices*. London: Sage.
- Brockner et al. (2001). When Do Elements of Procedural Fairness Make a Difference: A Classification of Marketing Differences. In: Greenberg, J. and Russell, C. (eds.) *Advanced in Organizational Justice*. Stanford: Stanford University Press, p. 179-212.
- Brown, P. and Levinson, S. (1987). *Politeness: Some Universals in Language Usage (Studies in International Sociolinguistics 4)*. Cambridge: Cambridge University Press. ,
- Bruce, I. (2008). *Academic Writing and Genre: A Systematic Analysis*. London and New York: Continuum.
- Burgess, D. et al. (2008). Does Graph Matter to CPAs and Financial Statement Readers?, *Journal of Business & Economics Research*, 6(5), p. 111-124.
- Calzada-Pérez, M. (2003). 'Introduction', In: Calzada-Pérez, M. (ed.) *Apropos of Ideology. Translation Studies on Ideology: Ideologies in Translation Studies*. Manchester: St. Jerome, p. 1-22.
- Cantenaccio, P. (2008). Press Releases as a Hybrid Genre: Addressing the Informative/ Promotional/ Conudrum, *Pragmatics*, 18:1, p. 9-31.
- Catford, J. C. (1965/2000). *A Linguistic Theory of Translation*. London: Oxford University Press.
- Chatterji, N. C. (1973). *Muddle of the Middle East*. New Delhi: ABHINAV.
- Chesterman, A. (1997). *Memes of translation*. Amsterdam and Philadelphia: John Benjamins.
- Chesterman, A. (2000). Teaching Strategies for Emancipatory Translation. In: Schäffner, C. and Adab, B. (eds.) *Developing translation competence*. Amsterdam and Philadelphia: John Benjamins, p. 77-90.
- Chesterman, A. (2007). Bridge concepts in translation sociology. In: Wolf, M. & Fukari, A. (eds.) *Constructing a sociology of translation*. Amsterdam: John Benjamins: p. 171-183.
- Chesterman, A. (2008). On explanation. In Pym, A., Shlesinger M. & Simeoni, D. (eds.), *Beyond descriptive translation studies investigations in homage to Gideon Toury*. Amsterdam and Philadelphia: John Benjamins, p. 363-380.
- Chesterman, A., & Williams, J. (2002). *The Map: A beginner's guide to doing research in translation studies*. Manchester: St. Jerome.
- Chiper, S. (2002). Business Translation, *Perspectives*, 10(3), p. 218-233.

- Common, K. (2011). Barriers to Developing 'Leadership' in the Sultanate of Oman, *International Journal of Leadership*, 6(2), p. 215-228.
- Cornelissen, J. (2011). *Corporate Communication: A Guide to Theory and Practice*. 3rd ed. London: Thousand Oaks and New Delhi: Sage.
- Cortazzi, M. (1993). *Narrative Analysis*. 12th ed. New York and London: Routledge.
- Courtis, J. (1995). Readability of annual reports: Western versus Asian evidence, *Accounting, Auditing & Accountability*, 8, 1, p. 4-17.
- Cummings, M. (2001). *Beyond political correctness: social transformation in the United States*. Boulder: Lynne Rienner.
- Cuvalay-Haak, M. (1997). *The verb in literary and colloquial Arabic*. Berlin and New York: Mouton de Gruyter.
- Darke, D. (2010). *Oman: The Bradt Travel Guide*. 2nd ed. London and Guilford: Bradt Travel Guides.
- Darwish, A. (2003/2010). *Elements of translation: A practical guide for translators*. 2nd ed. Melbourne: Writescope Pty.
- Darwish, A. (2010). *A Journalist's Guide to Live Direct and unbiased News Translation*. Melbourne: Writescope Pty.
- Debasish, S., & Das, B. (2009). *Business Communication*. New Delhi: PHI Learning.
- Denzin, N. K. (2009). *The research act: a theoretical introduction to sociological methods*. New Jersey: Transaction.
- Didaoui, M. (1996). Translator as Terminologists. Seminar on Translation Theory and Application, Translation and Editorial Service, UN Office, Vienna, April 15, 1998, p. 1-11.
- Dimitrova, B. (2005). *Expertise and Explication in the Translation Process*. Amsterdam and Philadelphia: John Benjamins.
- Dinovitzer, R. and Garth, B. (2009). Pro Bono as an Elite Strategy in Early Lawyer Careers. In: Granfield, R. & Mather, L. (eds.) *Private Lawyers and the Public Interest: The Evolving Role of Pro Bono in the Legal Profession*. Oxford: Oxford University Press, p. 115-134.
- Dirven, R. et al. (2001). *Language and Ideology: Theoretical cognitive approaches*. Amsterdam and Philadelphia: John Benjamins.
- Ditlevsen, M. G., & Engberg, J. (2007). Translating an Auditor's Report: An Instance of Specialized Legal Translation, *JoSTrans Online*, 15. Available from: http://www.jostrans.org/issue07/art_ditlevsen.pdf [Last accessed 28/03/2010].

- Domínguez, G. A., & Rokowski, P. E. (2002). Implications in Translating Economic Texts, *Translation Journal*[online],6 (3). Available from: <http://www.bokorlang.com/journal/21clusters.htm>[Last accessed: 10/05/2011].
- Dosa,I.(2009). About Explication and Implication in the Translation of Accounting Texts,*Translation and Interpretation*, 4 (1), p. 25-32. Available from: http://www.skase.sk/Volumes/JTI04/pdf_doc/02.pdf[Last accessed: 29/03/2010].
- Doyle, M. S. (1989). Contemporary Spanish and Spanish American Fiction in English: Tropes of Fidelity in Translation of Titles,*Translation Review*,30/31, p. 41-46.
- Dunne, P., and Morris, G. (2008). *Non-Executive Director's Handbook (CIMA Professional Handbook)*. Oxford and Burlington: CIMA.
- Eagleton, T. (1991). *Ideology: an introduction*. London and New York: Verso.
- Elias, C.(2005). Introduction: *On Titles and Un-titles*. In: Elias, C.et al. (eds.)*Untitled*. Aalborg: Aalborg University, p. 5-35.
- Elmgrab, R. A. (2011). Methods of Creating and Introducing New Terms in Arabic: Contribution from English- Arabic Translation, *IPEDR*, 26, p. 491-500.
- Evans, L. (2004). Language, Translation and the Problems of International Accounting Communication, *Accounting, Auditing and Accountability Journal*, 17(2),p. 210-248.
- Even-Zohar, I. (1990). The Literary System, *Poetics Today*, 11(1) Spring, p. 27-44.
- Fawcett, P. (1998). Ideology and translation. In: Baker, M. (ed.) *Routledge encyclopedia of translation studies*. London and New York: Routledge, p. 106-110.
- Fawcett, A. et al. (eds.) (2010). *Translation: Theory and Practice in Dialogue*. London and New York: Continuum.
- Fehri, A. F. (2012). *Key Features and Parameters in Arabic Grammar*. Amsterdam and Philadelphia: John Benjamins.
- Ferguson, C. (1996). *Sociolinguistic Perspective: papers on language in society, 1959-1994*. Oxford: oxford University Press.
- Filimonova, E. (ed.) (2005). *Clusivity; typology and case studies of the inclusive-exclusive Filimonova distinction*. Amsterdam and Philadelphia: John Benjamins.
- Fischbach, H. (ed.) (1998). *Translation and Medicine*. Amsterdam and Philadelphia: John Benjamins.
- Fowler, R. (1985). Power. In: van Dijk, T.A. (ed.) *Handbook of discourse analysis: Discourse analysis in society*. London: Academic Press, p. 61-82.

- Fox, R., & Fox, J. (2004). *Organizational Discourse: A Language-Ideology-Power Perspective*. Westport, CT: Praeger.
- Freeman, J. C. (2009). *The Common Sense SAT Workbook: The Unofficial Companion to the official SAT Study Guide*. 2nd ed. Bloomington: AuthorHouse.
- Gaeta, G. (2013). *Opportunities in Emerging Market: Investing in the Economies of Tomorrow*. Fusionopolis: John Wiley.
- Gagnon, C. (2006). Ideologies in the History of Translation. A Case Study on Canadian Political Speeches. In: Bastin, G. & Bandia, P. (eds.) *Charting the future of translation history*. Ottawa: University of Ottawa Press, p. 201-224
- Gagnon, C. (2010). When Text and Translation production Meet: Translation in the Prime Minister's Office. In: Schäffner, C. & Bassnett, S. (eds.) *Politics, media and translation: Exploring synergies*. Newcastle upon Tyne: Cambridge Scholars Publishing, p. 164-177.
- Geëienë, I. (2002). The Notion of Power in the Theories of Bourdieu, Foucault and Baudrillard, Sociologija. *Mintis ir veiksmas (Sociologie. Denken en handelen)*, 2, p. 116-124.
- Genis-Gruber, A., & Tas, O. (2008). Cultural Differences, Information Technology Infrastructure and E-Commerce Behavior: Implications for Developing Countries. In: Rouibah, K. et al. (eds.) *Emerging Markets and E-Commerce in Developing Economies*. Pennsylvania: IGI Global, p. 210-230.
- Glassé, C. (2001). *New Encyclopedia of Islam: A Revised Edition of the Concise Encyclopedia of Islam*. Walnut Creek and London: AltaMira.
- Goddard, A. and Patterson, L. (2000). *Language and Gender*. London and New York: Routledge.
- Gonzalez, G. et al. (2008). *Facing human capital challenges of the 21st century: education and labor market initiatives in Lebanon, Oman, Qatar, and the United Arab Emirates*. Santa Monica: RAND Corporation.
- Gouanvic, J. (1997). Translation and the Shape of Things to Come: The Emergence of American Science Fiction in Post-War France, *The Translator*, 3(2), p. 125-152.
- Gouanvic, J. (2005). A Bourdieusian Theory of Translation, or the Coincidence of Practical Instances: Field, 'Habitus', Capital and 'Illusio', *The Translator*, 11(2): 147-166
- Gray, I., & Manson, S. (2008). *The Audit Process: Principles, Practice and Cases*. 4th ed. London: Thomson Learning.
- Grenfell, M. (2004). *Pierre Bourdieu: Agent Provocateur*. London and New York: Continuum.
- Grob, E. (2010). *Documentary Arabic private and Business Letters On Papyrus: form and function, content and context*. Berlin and New York: Walter de Gruyter.

- Guetzkow, J., & Lamont, M. (2004). What is originality in the humanities and the social sciences?, *American Sociological Review*, 69 (2), p. 190-212.
- Guido, M. G. (2008). *English as a lingua franca in cross-cultural immigration domains*. Bern: Peter Lang.
- Gupta, K. (2005). *Contemporary Auditing*. 6th ed. New Delhi: Tata McGraw-Hill.
- Guvalay-Haak, M. (1997). *The verb in literary and colloquial Arabic*. Berlin and New York: Mouton de Gruyter.
- Hacken, P. (ed.) (2006). *Terminology, Computing and Translation*. Tübingen: Gunter Narr Verlag.
- Haider, N. (2011). *The origins of Shi'a: identity, ritual and sacred space in the eight-century Kūfa*. Cambridge and New York: Cambridge University Press.
- Hanna, S. (2005). Hamlet Lives Happily Ever After in Arabic. *The Translator*, 11(2), p. 167-192.
- Hanna, S. (2006). *Towards a Sociology of Drama Translation: A Bourdieuslan Perspective on Translations of Shakespeare's Great Tragedies in Egypt*. PhD thesis, Manchester: University of Manchester (unpublished).
- Haramis, I. E. (1995). *Stock Market Guide to Profitable Investemnts*. Athens: Stock Market Guide.
- Harris, H. et al. (2003). *International Human Resource Management*. London: Chartered Institute of Personnel and Development.
- Hartley, P., & Chatterton, P. (2001). *Business Communication*. London: Taylor & Francis.
- Hatim, B., & Mason, I. (1990). *Discourse and the Translator*. London: Longman.
- Hatim, B., & Mason, I. (1997). *The Translator as Communicator*. London and New York: Routledge.
- Hawley, D. (1984). *Oman and Its Renaissance*. 6th ed. Michigan: Stancy International.
- Heilbron, J. (2000). Translation as a cultural world system, *Perspectives: Studies in Translatology*, 8(1), p. 9-26.
- Hermans, T. (ed.) (1985). *The Manipulation of Literature: Studies in Literary Translation*. London and Sydney: Croom Helm.
- Hermans, T. (1997). Translation as Institution. In: Snell-Hornby, M. et al. (eds.) *Translation as Intercultural Communication*. Selected Papers from the EST Congress. Prague 1995, Amsterdam and Philadelphia: John Benjamins, p. 3-20.

- Hermans, T. (1999). *Translation in systems: Descriptive and systematic approaches explained*. Manchester: St. Jerome.
- Highstreet, Z. (2008). *A plague on Both Houses*. Philadelphia: Philadelphia Freedom.
- Hild, A. (2007). Establishing rigour in a between-methods investigation of SI expertise. In: Gambier, I. et al. (eds.) *Doubts and directions in translation studies: selected contributions from the Est Congress*. Amsterdam and Philadelphia: John Benjamins, p. 99-112.
- Hellinger, M. and Bußmann, H. (eds.) (2003). *Gender Across Languages: The Language representation of women and men*. Amsterdam and Philadelphia: John Benjamins
- Hofstede, G. (1980). *Culture's Consequences: International differences in work related values*. Beverly Hill, CA: Sage.
- Hofstede, G. (1994). *Uncommon sense about organizations: cases, studies, and field observations*. London: Sage.
- Hofstede, G. (2001). *Culture's Consequences: Comparing Values, Behaviors, Institutions and Organizations across Nations*. 2nd ed. London: Sage.
- Hofstede, G. (2002). *Exploring culture: exercises, stories, and synthetic cultures*. London: Nicholas Brealy.
- Hofstede, G. (2003). *Cultures and Organizations: Software of the Mind (The Successful Strategist)*. London: Profile Books.
- Hertog, S. et al. (2013). *Business Politics in the Middle East*. London: C. Hurst.
- Hussein, A. (2009). The use of Triangulation in Social Sciences Research: Can qualitative and quantitative methods be combined?, *Journal of Comparative Social Work*, 1, p. 1-12.
- Inghilleri, M. (2005). The Sociology of Bourdieu and the Construction of the 'Object' in Translation and Interpreting Studies, *The Translator*, 11(2), p. 125-145.
- Jääskeläinen, R. (1993). Investigating Translation Strategies. In: Tirkkonen-Condit, S. & Laffling, J. (eds.) *Recent Trends in Empirical Translation Research*. Joensuu: University of Joensuu, p. 99-117.
- Jackson, R. (ed.) (2010). *The Encyclopedia of Identity*. Thousand Oaks: Sage.
- Jackson, R. (2011). Mawdudi, Purdah and the Status of Women in Islam. In: Gabriel T. & Hannan, R. (eds.) *Islam and the veil: theoretical and regional contexts*. London: Continuum, p. 36-47.
- Jeanjean, T., Lesage, C., & Stolowy, H. (2008). Why do you speak English (in your annual report)?, *The International Journal of Accounting*, 45, p. 200-223.

- Jensen, A., & Jackobsen, A. L. (2000). Translating under pressure: an empirical investigation of problem-solving activity and translation strategies by non-professional and professional translators. In: Chesterman, A. et al. (eds.) *Translation in context: selected contribution from the EST Congress, Granada, 1998*. Amsterdam and Philadelphia: John Benjamins, p. 105-116.
- Johnson, R. (1993). Editor's Introduction: Pierre Bourdieu on Art, Literature and Culture. In: Johnson, R. (ed.) *P. Bourdiue: The Field of Cultural Production: Essays on Art and Literature*. Cambridge: Polity Press.
- Jones, J. and Ridout, N. (2012). *Oman, Culture and Diplomacy*. Edinburgh: Edinburgh University Press.
- Jordan, C. (2011). *The Travelling Triathlete: A Middle-Aged Man's Journey to Fitness*. Bloomington: AuthorHouse.
- Kadri, Y., & Nie, J. Y. (2006). Effective stemming for Arabic information retrieval. In: *The challenge of Arabic for NLP/MT Conference*. London: The British Computer Society, p. 68-74.
- Kang, J. (2009). Institutional Translation. In: Baker, M.&Saldanha, G.(eds.) *Routledge Encyclopaedia of Translation Studies*. London and New York: Routledge, p. 141-144.
- Khan, M., & Jain, P. (2007). *Management Accounting and Financial Analysis*. 2nd ed. New Delhi: McGraw-Hill.
- Kechichian, J. (1995). *Oman and the World: The Emergence of an Independent Foreign Policy*. Santa Monica: RAND Corporation.
- Kinger, N. (2005). *Business Letters*. New Delhi: Lotus Press.
- Klaudy, K. (2009). Explicitation. In: Baker, M. and Saldanha, G.(eds.) *Routledge Encyclopaedia of Translation Studies*. London and New York: Routledge, p. 104-108.
- Klocek, J. et al. (2010). Communication Across Religion. In: Giles, H. et al. (eds.) *The dynamics of intergroup communication*. New York: Peter Lang, p. 77-90.
- Knapp, K. et al. (eds.)(1987). *Analyzing Intercultural Communication*. Berlin and New York: Walter de Gruyter.
- Koester, A. (2006). *Investigating workplace discourse*. London and New York: Routledge.
- Koskinen, K. (2000). Institutional illusions: Translating in the EU Commission, *The Translator*, 6(1), p. 49-65.
- Koskinen, K. (2008). *Translating institutions: An ethnographic study of EU translation*. Manchester: St. Jerome.

- Koskinen, K. (2011). Institutional translation. In: Gambier, Y. & Doorsler, L. (eds.) *Handbook of translation studies*. 2nd ed. Amsterdam and Philadelphia: John Benjamins, p. 54-60.
- Kremer, M. (1997). *Person Reference and Gender in Translation: A Contrastive Investigation of English and German*. Tübingen: Gunter Narr Verlag.
- Kresl, P. (ed.) (2010). *Economic Strategies for Mature Industrial Economies*. Cheltenham and Massachusetts: Edward Elgar.
- Krizan, A. C. (2011). *Business Communication*. 8th ed. Stamford: Cengage Learning.
- Krogh, K., & Johnson, J. (2006). A Life without Living: Challenging Medical and Economic Reductionism in Home Support Policy for People with Disabilities. In: Devlin, R. & Dohier, D. (eds.) *Critical Disability Theory. Essays in Philosophy, Politics, and Law*. Vancouver: UBC Press, p. 151-176.
- Kumar, R. (2010). *Basic Business Communication*. New Delhi and Durban: Excel Books.
- Kvam, S. (2007). Terminology and a translation theory: A functional-pragmatic approach, Conference on *Hellenic Language and Terminology*, Athens, Greece, November 1-3, 2007.
- Laidler, J., & Donaghy, P. (1998). *Understanding UK annual reports and accounts: a case study approach*. 1st ed. London: International Thomson Business Press.
- Lambert, J., & Van Gorp, H. (1985). On describing translations. In: Hermans, T. (ed.) *The Manipulation of Literature: Studies in Literary Translation*. London and Sydney: Croom Helm, p. 42-53.
- Laurent, A. (1986). The cross-cultural puzzle of international human resource management, *Human Resource Management*, 25(1), p. 91-102.
- Leaman, O. (ed.) (2006). *The Qur'an: an Encyclopedia*. London and New York: Routledge.
- Lehman, C. M., & Dufrene, D. D. (2011). *Business Communication*. Stamford: Cengage Learning.
- Lenzner, A. (2006). *Women in Mathematics*. Münster: Waxmann.
- Leonardi, V. (2007). *Gender and ideology in translation: do women and men translate differently? : a contrastive analysis from Italian into English*. Bern: Peter Lang.
- Levý, J. (2000). Translation as a decision process. In: Venuti, L. (ed.) *The translation studies reader*. London and New York: Routledge, p. 148-159.
- Lewis, B. (1988). *The political language of Islam*. London and Chicago: The University of Chicago Press.

- Li, R. (2010). A Contrastive Study of the Semantic Functions and Pragmatic Uses of Modal Verbs in English and Chinese. In: Shu, D. and Turner, K. (eds.) *Contrasting meaning in languages of the East and West*. Bern: Peter Lang, p. 335-360.
- Liang, W. (2008). The Investigation of Bourdieu's Sociological Theory in Translation Studies. In: Parker, R. H. & Garcia, K. G. (eds.) *Thinking Translation: Perspectives from Within and Without*. Boca Raton: Brown Walker Press, p. 101-112.
- Lillian, D. L. (2008). Modality, persuasion and manipulation in Canadian conservative discourse, *Critical Approaches to Discourse Analysis Across Disciplines*, 2(1), p. 1-16.
- Limbert, M. E. (2010). *In the time of oil: piety, memory, and social life in an Omani town*. California: Stanford University Press.
- Liu, L. H. (1995). *Translingual Practice: Literature, National Culture, and Translated Modernity-China, 1900-1937*. Stanford: Stanford University Press.
- Louhiala-Salminen, L. (1996). The Business Communication Classroom vs. Reality: What should we teach today?, *English for Specific Purposes*, 15(1), p. 37-51.
- Louhiala-Salminen, L. (2002). *Communication and language use in merged corporations: Cases Stora Enso and Nordea*. HSE Working Papers W-330. Helsinki: Helsinki School of Economics.
- M´arquez, M. (2010). *Patterns of Translation of Metaphor in Annual Reports in American English and Mexican Spanish*. PhD thesis, Surrey: University of Surrey (unpublished).
- Malavasi, D. (2005). *Banks Annual Reports: An Analysis of the Linguistic Means used to Express Evaluation*. In: Proceedings of the Association for Business Communication 7th European Convention, May 2005. Copenhagen: Association for Business communication, p. 1-9.
- Maanen, H. (ed.) (2009). *How to Study Art Worlds: On the Societal Functioning of Aesthetic Values*. Amsterdam: Amsterdam University Press.
- Martin, J. R. (1992). *English text-systems and structure*. Philadelphia and Amsterdam: John Benjamins.
- Mazzei, C. A. (2007). *Queering Translation Studies*. Master's dissertation, Massachusetts: University of Massachusetts Amherst (unpublished).
- McClelland, D. C. (1961). *The achieving society*. Princeton, NJ: Van Nostrand.
- McMurray, A. et al. (2004). *Research: a commonsense approach*. Southbank Victoria: Thomson/Social Science Press.
- Meylaerts, R. (2010). Habitus and self-image of native literary author-translators indiglossic societies, *Translation and Interpretation Studies*, 5:1, p. 1-19.

- Mikučionis, U. (2012). *Modality and the Norwegian Modal Verbs*. PhD thesis, Vilnius: Vilnius University(unpublished).
- Miller, C. R. (1984). Genre as social action, *Quarterly Journal of Speech*, 70, p. 151-167.
- Miller, D. and Tilley, C. (eds.) (1984). *Ideology, power and prehistory*. Cambridge: Cambridge University Press.
- Milton, J., and Bandia, P. F. (eds.) (2009). *Agents of Translation*. Amsterdam and Philadelphia: John Benjamins.
- Mindt, I. (2011). *Adjective complementation: an empirical analysis of adjectives followed by that-clause*. Amsterdam and Philadelphia: John Benjamins.
- Ministry of Education (1995). *Reform and development of general education*. Muscat: Sultanate of Oman.
- Morrow, J. and Castleton, B. (2007). The Impact of Globalization on the Arabic Language, *Intercultural Communication Studies*, XVI: 2, p. 202-212. Available from: <http://www.uri.edu/iaics/content/2007v16n2/16%20John%20A.%20Morrow%20%26%20Barbara%20Castleton.pdf> [Last accessed 29/07/2014].
- Moshirzadeh, H. (2011). Intercivilizational dialogue and global governance. In: Bjola, C. and Kornprobst, M. (eds.) *Global governance*. London and New York: Routledge, p. 117-140.
- Moshref, O. A. (2012). *Corpus Study of Tense, Aspect, and Modality in Diglossic Speech in Cairene Arabic*. PhD thesis, Urbana-Champaign: University of Illinois(unpublished).
- Mossop, B. (1990). Translating Institutions and Idiomatic Translation, *Meta*, 35(2), p.342-353.
- Mossop, B. (1998). Translating Institutions: a missing factor in translation theory, *TTR*, 1 (2), p. 65-71.
- Mujtaba, B. et al. (2010). Leadership Tendencies of Government Employees in Oman: A Study of Task and Relationship based on Age and Gender, *Public Organiz Rev.* 10, p. 173-190. Available from: <http://link.springer.com/article/10.1007/s11115-009-0103-x#page-1> [Last accessed 08/08/2014].
- Munday, J. (2008). *Style and ideology in translation: Latin American writing in English*. London and New York: Routledge.
- Nazzal, A. (2010). *Quranic verses as a religious and cultural identity: The Citation of Quranic verses is a confirmation of a Muslim's religious, cultural, and linguistic identity*. LAP Lambert Academy.
- Needles, B. et al. (2010). *Financial and Managerial Accounting*. 9th ed. Stamford: Cengage Learning.

- Neubert, A., & Shreve, G. M. (1992). *Translation as Text*. Kent: Kent State UP.
- Newberry, A. (2012). Social Work and Hermeneutic Phenomenology, *Journal of Applied Hermeneutic*, Article 14, p. 1-18. Available from: <http://jah.journalhosting.ucalgary.ca/jah/index.php/jah/article/download/40/pdf> [Last accessed 12/02/2014].
- Newmark, P. (1991). *About Translation*. Clevedon: Multilingual Matters.
- Nickerson, C. (1998). Corporate Culture and the Use of Writing English within British Subsidiaries in the Netherlands, *English for Specific Purposes*, 17(3), p. 281-294.
- Nida, E. A. (1964). *Toward a Science of Translating*. Leiden: E. J. Brill.
- Nida, E. A. (1999). The Role of Contexts in Translating. In: Anderman, G. & Rogers, M. (eds.) *Word, Text, Translation*. Clevedon: Multilingual Matters, p.79-83.
- Niranjana, T. (1992). *Siting Translation. History, Poststructuralism and the Colonial Context*. Berkeley: University of California Press.
- Nord, C. (1997). *Translating as a Purposeful Activity. Functionalist Approaches Explained*. Manchester: St. Jerome.
- Nord, C. (2006). *Text Analysis in Translation: Theory Methodology, and Didactic Application of a Model for Translation-Oriented Text Analysis*. 2nd ed. Amsterdam: Rodopi BV.
- Nordstrom, J. (2010). *Modality and subordinators*. Amsterdam and Philadelphia: John Benjamins.
- Nuyts, J. (2007). *Epistemic Modality, Language, and Conceptualization*. London and New York: John Benjamins.
- O' Neill, K. S. (2006). The Effect of Gender on the Transfer of Interpersonal Communication Skills and Training to the Workplace. In: Barrett, M. and Davidson, M. (eds.) *Gender and communication at work*. London and New York: Ashgate, p. 38-46.
- Oakes, L. S. (2005). Business Planning as Pedagogy: Language and Control in a changing Institutional Field. In: Macintosh, N. B. & Hopper, T. (eds.) *Accounting, the Social and the Political Classics Contemporary and Beyond*. Oxford: Elsevier, p. 353-364.
- Oliga, J. (1996). *Power, Ideology, and Control*. New York: Plenum Publishing.
- Östring, P. (2004). *Profit-focused Supplier Management: How to Identify Risks and Recognize Opportunities*. New York: Amacom.
- Owtram, Francis (2004). *A Modern History of Oman: Formation of the State since 1920*. London and New York: I.B Tauris.

- Page, K. (2004). *Middle East Review 2003-04: The Economic and Business Report*. 27th ed. London: Walden.
- Palmer, F. R. (2001). *Mood and Modality*. Cambridge: Cambridge University press.
- Paltridge, B. (1997). *Genre, frames, and writing in research setting*. Amsterdam and Philadelphia: John Benjamins.
- Peirce, L. P. (1993). *The imperial harem: women and sovereignty in the Ottoman Empire*. Oxford and New York: Oxford University Press.
- Pendlebury, M., & Groves, R. (2004). *Company Accounts: Analysis, Interpretation and Understanding*. London: Thomson Learning.
- Piamenta, M. (1979). *Islam in Everyday Arabic Speech*. Amsterdam: Brill.
- Picot, A. et al. (2008). *Information, Organization, and Management*. Munich and Little Rock, AR: Springer.
- Piqué-Angordans, J. (2002). Epistemic and Deontic Modality: A Linguistic Indicator of Disciplinary Variation in Academic English, DSFF/LSP Centre: *LSP & Professional Communication*, 2 (2), p. 49-65.
- Plekhanov, S. (2004). *A Reformer on the Throne: Sultan Qaboos bin Said Al Said*. London: Trident Press.
- Porwal, L. S. (2001). *Accounting Theory: An Introduction*. 3rd ed. New Delhi: Tata McGraw-Hill.
- Pozzi, M. (1996). Quality assurance of terminology available on the international computer networks. In: Somers, H. (ed.) *Terminology, LSP, and Translation: studies in language engineering in honour of Juan C. Sager*. Amsterdam and Philadelphia: John Benjamins, p. 67-82.
- Pratt, J. (2011). *Financial Accounting in an Economic Context*. 8th ed. New Jersey: John Wiley.
- Pride, W. M., et al. (2012) *Business*. 11th ed. Stamford: Cengage Learning.
- Pym, A. (2010). *Exploring translation theories*. London and New York: Routledge.
- Ramachandran, N., & Kakani, R. K. (2009). *How to Read a Balance Sheet*. New Delhi: Tata McGraw-Hill.
- Rao, P. M. (2011). *Financial Statement Analysis and Reporting*. New Delhi: PHI Learning Private.
- Reiss, K. (1989). Text types, translation types and translation assessment. In: Chesterman, A. (ed.) *Readings in Translation Theory*. Helsinki: Oy Finn Lectura Ab., p. 105-115.

- Rey, A. (1995). *Essays on terminology* (Translated by Juan C. Sugar). Amsterdam and Philadelphia: John Benjamins.
- Rich, J. S. et al. (2009). *Cornerstones of Financial Accounting*. Stamford: Cengage Learning.
- Rokeach, M. (1973). *The nature of human values*. New York: Free Press.
- Ross, R. B., and Faulkner, S. L. (1998). Hofstede's dimensions: an examination and critical analysis. In: Sitaram, K. S. & Prosser, M. H. (eds.) *Civic discourse: multiculturalism, cultural Diversity, and global Communication*. Stamford and London: Ablex, p. 31-40.
- Ruiz-Garrido, M. F., et al. (eds.) (2010) *English for Professional and Academic Purposes. Utrecht Studies in Language and Communication* 22. Amsterdam and New York: Rodopi B.V.
- Ruppel, W. (2012). *GAAP for Governments 2012: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments*. New Jersey: John Wiley.
- Rutherford, B. A. (2005). Genre Analysis of Corporate Annual Report Narratives, *Journal of Business Communication*, 42(4), p. 349-379.
- Ryding, K. (2005). *A reference grammar of modern standard Arabic*. Cambridge: Cambridge University Press.
- Sadiqi, F. (2003). *Women, Gender and Language in Morocco*. Leiden: Brill.
- Saldanha, G., and O'Brien, S. (2013). *Research methodologies in translation studies*. Manchester: St. Jerome.
- Samovar, L. A., et al. (2013). *Communication Between Cultures*. Stamford: Cengage Learning.
- Sang, K. and Powell, A. (2012). Gender inequality in the construction industry: Lessons from Pierre Bourdieu. In: Smith, S. (ed.) *Procs 28th Annual ARCOM Conference*, 3-5 September 2012. Edinburgh: UK, Association of Researchers in Construction Management, p. 237-247.
- Santaemillia, J. (2005). *Gender, sex, and translation: the manipulation of identities*. Manchester: St. Jerome.
- Satya, R. K. (2008). *Modern Methods of Teaching English*. New Delhi: APH.
- Schäffner, C. (2003a). Translation and Intercultural Communication: Similarities and Differences, *Studies in Communication Sciences*, 3(2), p. 79-107.
- Schäffner, C. (2003b). Third ways and new centres, ideological unity or difference? In: Calzada-Pérez, M. (ed.) *Apropos of ideology, translation studies on ideology: Ideologies in translation studies*. Manchester: St. Jerome, p. 23-41.

- Schäffner, C. (2004). Political discourse analysis from the point of view of translation studies, *Journal of Language and Politics*, 3(1), p. 117-150.
- Schäffner, C. (2009). Political Discourse and Translation. In: Li Wei and Cook, V. (eds.) *Applied Linguistics: Language for the real world*. London: Continuum, vol. 2, p. 142-163.
- Schäffner, C., and Wieseemann, U. (2001). *Annotated Texts for Translation: English-German: Functional Approaches Illustrated*. Clevedon, Philadelphia and Adelaide: Multilingual Matters.
- Schäffner, C., and Bassnett, S. (2010). Politics, media and translation: Exploring synergies. In: Schäffner, C. & Bassnett, S. (eds.) *Political discourse, media and translation*. Newcastle upon Tyne: Cambridge Scholars Publishing, p. 1-31.
- Scheibman, J. (2004). Inclusive and Exclusive Patterning of the English First Person Plural: Evidence from Conversation. In: Achard, M. and Kemmer, S. (eds.) *Language, Culture, and Mind*. Stanford: CSLI, p. 377-396.
- Schirato, T. (2005). Cultural Literacy, the media and the public sphere: Implication for communication research. In: Kwansah-Aidoo, K. (ed.) *Topical issues in communication and media research*. New York: Nova Science Publisher, p. 25-34.
- Schutz, A. (1967). *The phenomenology of the social world*. Evanston: Northwestern university press.
- Schwandt, T. (2000). Three epistemological stances for qualitative inquiry: interpretivism, hermeneutics, and social construction. In: Denzin, N. and Lincoln, Y. 2nd eds. *Handbook of qualitative research*. Thousand Oaks: Sage, pp. 189-213.
- Seddon, D. (2004). *A Political and Economic Dictionary of the Middle East: an essential guide to the Politics and Economics of the Middle East*. London: Routledge.
- Sela-Sheffy, R. (2005). How to be a (Recognized) Translator: Rethinking Habitus, Norms, and the Field of Translation, *Target*, 17(1), p. 1-26.
- Shaw, K. (2005). *The intentional leader*. New York: Syracuse University Press.
- Shore, B. et al. (1996). Software Ethics: Does Behavior Across Cultures Vary? In: Khosrowpour, M. (ed.) *Information Technology Management and Organizational Innovation*. Proceedings of the 1996 Information Resources Management Association Information Conference. Harrisburg and London: IGP Publishing, p. 38-45.
- Shuttleworth, M., and Cowie, M. (1997). *Dictionary of translation studies*. Manchester: St. Jerome.
- Siaroff, A. (2009). *Comparing political regimes: a thematic introduction to comparative politics*. Ontario and Plymouth: Broadview Press.

- Sibawaih, ‘Amr ibn ‘Uthmān ibn Qanbar(1988). *Al-Kitāb* [TheBook]. Cairo: Maktabat Al-Khanegi [in Arabic].
- Sidiropoulou, M. (2004). *Linguistic Identities through Translation*. Amsterdam and New York: Rodop.
- Silaški, N. (2009).Economic Terminology in Serbian and Croatian: acomparative analysis of Anglicisms, *Linguistics and Literature*, (7)1, p. 75-86.
- Simeoni, D. (1998). The pivotal status of the translator’s habitus,*Target*, 10, p. 1-39.
- Smith, A. (2010). Delegitimizing violence: Resistance a Communicative Practice in Authoritarian Regimes. In: Eicher-Catt, D. and E-Catt, I. (eds.) *Communicology: the new science of embodied discourse*. Cranbury: Rosemont, p. 151-182.
- Snell-Hornby, M.(1995).*Translation Studies: An Intergrated Approach*. Amsterdam and Philadelphia: John Benjamins.
- Snell-Hornby, M.(1999). Communicating in the global village: Onlanguage, translation and cultural identity,*Current Issues in Languageand Society*, 6,p. 103-20.
- Snell-Hornby, M.(2006).*The Turns of Translation Studies: New Paradigms or Shifting Viewpoints?* Amsterdam and Philadelphia: John Benjamins.
- Sorina, C. (2002). Business Translation, *Perspectives: Studies in Translatology*, 10: 3, p. 214-233.
- Speidell, L., & Wilcox, J. (2008). Emerging Stock Market Investment. In: Fabozzi, J. (ed.) *Handbook of finance*. New Jersey: John Wiley, p. 163-174.
- Stahlberg, D. et al. (2007). Representation of Sexes in Language. In: Fiedler, K. (ed.) *Social Communication*. New York and East Sussex Pscychology Press, p. 163-88.
- Steyaert, C.,& Janssens, M. (1997). Language and Translation in an International Business Context: Beyond an Instrumental Approach,*Target* 9, p. 133-149.
- Stittle, J (2003).*Annual Reports:How to Deliver your Corporate Message to Stakeholders*. London: Gower Publishing.
- Stolowy, H., and Lebas, M. J. (2006). *Financial accounting and reporting: a global perspective*. Stamford: Cengage Learning.
- Stolze, R. (2000). Vagueness in Economic Texts as a Translation Problem,*Across Languages and Cultures*,4(2),p. 187-293.
- Suoniemi, P. (2006). *Translation of the 3rd Person Singular Pronouns in English and Finnish*.Master's dissertation, Tempere: University of Tempere (unpublished).

- Sussex, R. (2012). Switching in International English. In: Kirkpatrick, A. and Sussex, R. (eds.) *English as International Language in Asia: Implications for language Education*. London and New York: Springer, p. 177-190.
- Swales, J. M. (1990). *Genre Analysis-English in Academic and Research Settings*. Cambridge: Cambridge University Press.
- Swartz, D. (1997). *Culture and Power: Sociology of Pierre Bourdieu*. London: The University of Chicago Press.
- Thompson, J. (1991). 'Editor's Introduction', *Language and Symbolic Power*. Cambridge: Polity Press
- Toury, G. (1980). *In Search of a Theory of Translation*. Tel Aviv: Porter Institute for Semiotics and Poetics.
- Toury, G. (1995). *Descriptive translation studies and beyond*. Amsterdam and Philadelphia: John Benjamins.
- Townsend, J. (1977). *Oman: The Making of the Modern State*. London: Groom Helm.
- Trompenaars, F. (1994). *Riding the Waves of Culture: Understanding Diversity in Global Business*. Chicago: Irwin.
- Tymoczko, M. (1999). *Translation in a postcolonial context. Early Irish literature in English translation*. Manchester: St. Jerome.
- Tymoczko, M. (2003). Ideology and the Position of the Translator. In: Calzada-Pérez, M. (ed.) *Apropos of ideology, translation studies on ideology: Ideologies in translation studies*. Manchester: St. Jerome, p. 181-201.
- Tymoczko, M. (2007). *Enlarging Translation, Empowering Translators*. Manchester: St. Jerome.
- Valeri, M. (2009). *Oman: Politics and Society in the Qaboos State*. London: C. Hurst.
- Van Dijk, T. A. (1981). *Studies in the pragmatics of discourse*. The Hague/Berlin: Mouton.
- Van Dijk, T. A. (1985). Structures of News in the Press. In: Van Dijk, T. A. (ed.) *Discourse and Communication: New Approaches to the Analysis of Mass Media, Discourse and Communication*. Berlin: Den Gruyter, p. 69-93.
- Van Dijk, T. A. (1998). *Ideology- A multidisciplinary approach*. London: Sage.
- Van Dijk, T. A. (2006). Ideology and discourse analysis, *Journal of Political Ideologies*, 11(2), p. 115-140.
- Varghese, T. (2011). Women Empowerment in Oman: A study based on Women Empowerment Index, *Far East Journal of Psychology and Business*, 2 (2), p. 37-53.

- Venuti, L. (1995). *The translator's invisibility: A history of translation*. London and New York: Routledge.
- Vermeer, H. J. (1987). What Does It Mean to Translate?, *Indian Journal of Applied Linguistics*, 13, p. 25-33.
- Vermeer, H. J. (2010). Skopos and Commission in Translational Action (Translated by A. Chesterman). In: Venuti, L. (ed.) *The Translation Studies Reader*. New York and London: Routledge, p. 221-232.
- Vinay, J. P. and Darbelnet, J. (1958/1995) *Comparative Stylistics of French and English*, Amsterdam and Philadelphia: John Benjamins.
- Von Flotow, L. (2009). Gender and Sexuality. In: Baker, M. & Saldanha, G. (eds.) *Routledge Encyclopaedia of Translation Studies*. London and New York: Routledge, p. 122-126.
- Wahien, J. M. et al. (2011). *Financial Reporting, Financial Statement and valuation: A Strategic Perspective*. Stamford: Cengage Learning.
- Wallace, S. (1983). Pronouns in Contact. In: Hockett, C. F. et al. (eds.) *Essays in honour of Charles F. Hockett*. Leiden: Brill, p. 573-589.
- Webb, J. et al. (2002). *Understanding Bourdieu*. London: Sage.
- White, L. S. (2004). The Influence of Religion on the Globalization of Accounting Standards, p. 1-12. Available from <<http://www.cbfa.org/White.pdf>> [Last accessed 11/08/2010].
- Wided, B. (2010). *Modality in English, French and Arabic Biomedical Discourse: A Contrastive Study of Drug Information Leaflets*. Master's dissertation, Algeria: Mentouri University (unpublished).
- Wienen, I. (1997). *Impact of Religion on Business Ethics in Europe and the Muslim World: Islamic versus Christian Tradition*. New York: P. Lang.
- Williams, S. (2003). *Medicine and the Body*. London: Sage.
- Wills, W. (1983). Translating Strategy: Translation Method and Translation Technique: Towards a Clarification of Three Translational Concepts, *R.P.A.*, 66, 67, 68, p. 143-152.
- Winter, N. (2008). *Dangrous frames: how ideas about race and gender shape public opinion*. London and Chicago: The University of Chicago Press.
- Wittington, O. (2013). *Wiley CPA Exam Review 2013, Financial Accounting and Reporting*. New Jersey: John Wiley.
- Wolf, B., & Bruns, H. (2003). Multinational companies and international capital market. In: Walton, P. J. et al. (eds.) *International Accounting*. 2nd ed. London: Thomson, p. 385-404.

- Wolf, M. (2002). Translation Activity between Culture, Society and the Individual: Towards a Sociology of Translation, *CTIS Occasional Papers*, 2, p. 33-44.
- Wolf, M. (2007). Introduction: The emergence of a sociology of translation. In: Wolf, M. & Fukari, A. (eds.) *Constructing a sociology of translation*. Amsterdam: John Benjamins: p. 1-138.
- Wunderle, W. (2012). *Through the Lens of Cultural Awareness: A Primer for US Armed Forces Deploying to Arab and Middle Eastern Countries*. Fort Leavenworth: Combat Studies Institute Press.
- Yasumasa, S. (2010). Modal Verbs and Their Semantic Functions in Business English, *Aoyama Journal of Business*, 44(3), p. 1-37.
- Yates, J., & Orlikowski, W. (1992). Genres of Organizational Communication: A Structural Approach to Studying Communication and Media, *Academy of Management Review*, 17(2), p. 299-325.
- Yeung, L. (2007). In search of commonalities: Some linguistic and rhetoric features of business reports as a genre, *English for Specific Purposes*, 26, p. 156-179.
- Yuthas, K., Rogers, R., & Dillard, J. F. (2002). Communicative Action and Corporate Annual Reports, *Journal of Business Ethics*, 41, p. 141-157.
- Zagood, M. J. (2012). *A Contrastive Study of Relativization in English and Arabic with Reference to Translation Pedagogy*. PhD thesis, Durham: University of Durham (unpublished).
- Zhang, Y. (2011). *Translating China: A case study of Chinese-English translation in CCTV international broadcasting*. Master's dissertation, London: School of Economics and Political Science: (Unpublished).
- Zhu, Y. (2005). *Written Communication across Cultures: A sociocognitive perspective on business genres*. Amsterdam and Philadelphia: John Benjamins.

Appendix A

Questionnaire on the Translation of Business Annual Reports in Oman

	Questionnaire on the translation of business annual reports in the Sultanate of Oman
	List of tables/Excel sheets
Sheet	Contents
Section A	Background of translators
Section B	Translation of reports
Section C	Background of company

Questions	Number	Question categories
Section A: Background of translators		

Please circle the appropriate box(s) for each question

A1: What type of academic qualification do you possess?

- A1-1 Ph.D
- A1-2 MA/MBA
- A1-3 BA/BSc
- A1-4 Diploma
- A1-5 Higher school

A2: In which subject(s) did you major?

- A2-1 Business
- A2-2 Translation
- A2-3 Linguistic
- A2-4 Other (please specify)

A3: How long you have done translation work?

- A3-1 Less than five years
- A3-2 More than five years

A4: Have you received formal training in business translation?

	A4-1	Yes
	A4-2	No
A5: Please specify the type of references used when translating the annual report		
	A5-1	Arabic- English or English- Arabic dictionaries
	A5-2	Other annual reports
	A5-3	Both (a) and (b)
	A5-4	Other (please specify)
A6: What type of software if any do you use when translating the annual report?		
	A6-1	Arabic- English translation software
	A6-2	Translation memory systems
	A6-3	Other (please specify)
A7: As a cross reference, do you review other firms' annual reports?		
	A7-1	Yes
	A7-2	No
	A7-3	Don't Know
A8: In which language is the report initially prepared?		
	A8-1	Arabic
	A8-2	English
	A8-3	Both Arabic and English
A9: How many translators are involved in the translation of the annual report?		
	A9-1	One
	A9-2	Two
	A9-3	More than two
A10: Are the translations proofread/ checked and/or revised?		
	A10-1	Yes
	A10-2	Always
	A10-3	Sometimes
	A10-4	No

A11: Who is responsible for the revision of the translated text?

- A11-1 Another translator
- A11-2 Finance manager
- A11-3 General manager
- A11-4 Other (please specify)

A12: What qualification does the revisor have?

- A12-1 Translation
- A12-2 Business
- A12-3 Both

A13: One of the biggest problems in business translation from English into Arabic can be attributed to:

- A13-1 Absence of standardized Arabic business terminologies
- A13-2 Lack of business knowledge by the translator
- A13-3 Other reasons

Questions	Number	Question Categories
Section B: Translation of reports		
Please circle the appropriate box(s) for each question		
B1: Is the translation of the annual report produced		
	B1-1	In-House
	B1-2	Translation agency
	B1-3	A freelance translator
	B1-4	Another person (if not a professional translator)
B2: Why is the annual report produced in both English and Arabic?		
	B2-1	Shareholders' request
	B2-2	Government requirement
	B2-3	Marketing tool
	B2-4	Other (please specify)
B3: Is the annual report subject to government guidelines/ regulations?		
	B3-1	Yes, if yes which ones? (please specify)
	B3-2	No
	B3-3	Don't know
B4: Who approves the English and Arabic versions of the annual report?		
	B4-1	Chairman of Board of Directors
	B4-2	Board of Directors
	B4-3	Shareholders
	B4-4	Concerned govt. authority
B5A: Are both the English and the Arabic versions available only to:		
	B5-1	The shareholders
	B5-2	The general public upon request
	B5-3	Everybody (e.g. internal)
B5B: Is the Arabic version available only to:		
	B5B-1	The shareholders
	B5B-2	The general public upon request

B5C: Is the English version available only to:	B5B-3	Everybody (e.g. internal)
	B5C-1	The shareholders
	B5C-2	The general public upon request
B6: Who is responsible for approving the translation?	B5C-3	Everybody (e.g. internal)
	B6-1	The auditing Company
	B6-2	The Company itself
B7: If the answer to question 6, is (1) then does the auditing Company review the translation of the annual report's	B7-1	Figures only
	B7-2	Figures and text

Questions	Number	Question categories
Section C: Background of company		
Please circle the appropriate box(s) for each question		
C1: Why is the annual report prepared in two languages Arabic and English?	C1-1	Shareholders' request
	C1-2	Government requirement
	C1-3	Marketing strategy
	C1-4	All the above
	C1-5	Other (please specify)
C2: What language is used in the company's formal communication?	C2-1	Arabic
	C2-2	English
	C2-3	Both Arabic and English
C3: Who are the intended addressees of the annual reports?	C3-1	shareholders only
	C3-2	Employees only
	C3-3	Customers only
	C3-4	More than one of the above
	C3-5	Other (please specify)
	C3-6	No Answer
C4: What type of financial reporting and accounting standards does the company apply in preparing annual report?	C4-1	International (IAS)
	C4-2	American (GAAP)
	C4-3	British (FRS)
	C4-4	Local (Omanis)
	C4-5	Others
C5: Is the form and content of the annual report of the company determined by the standard mentioned in C4?	C5-1	Yes
	C5-2	No
	C5-3	Don't know
C6: Does the company get feedback from users of annual report?		

C6-1	Yes
C6-2	No
C6-3	Don't know

C7: If yes, what kind of feedback does the company get from users of annual reports?

C7-1	Comments on language used
C7-2	Linguistics quality types
C7-3	Calrity of information

C8: The company publishes its annual report in the daily:

C8-1	Arabic and/or English newspapers
C8-2	Internet
C8-3	Both (a) and (b)
C8-4	None of the above

Appendix B1

The Interview Guide

- Who are the agents (translators themselves/ managers/ public relations officers, etc) who manage the process of the translation of annual reports?

من هم الاشخاص الذين يقومون بادارة عملية ترجمة التقارير السنوية للشركة؟ هل هم المترجمون انفسهم، المدراء، مسئولا العلاقات العامة، المحاسبون، الخ.

- What are the criteria (e.g. experience/ seniority, etc.) for selecting translators/non-professional translators?

ما هي المعايير الخاصة باختيار المترجمين سواء محترفين او غير محترفين للقيام بالترجمة: هل مثلا على اساس الخبرة او الاقدمية؟

- Who are the people (e.g. managers/ board of directors/ others) who do the selection of translators/non-professional translators to perform the work of translation?

من هم الاشخاص الذين يقومون باختيار المترجمين للقيام بالترجمة : هل مثلا المدير، مجلس الادارة، الخ؟

- What are the sources of information (e.g. managers/ professionals/ accountants/, others) for any clarification regarding translation?

اذا ما واجه المترجم صعوبات في الترجمة، من هم الاشخاص الذين يقومون بمساعدته: هل مثلا مدير الوحدة، خبير مالي او اداري، محاسب، الخ؟

- How many people participate in the translation of the annual report and what is the nature of their participation? (e.g. accountants/ consultants/ HR professionals etc.)

كم عدد الاشخاص الذين يقومون بترجمة التقارير السنوية، وما هو طبيعة عملهم؟

- How are the English and Arabic texts drafted? Please provide information about the person who drafts the English texts and the person who translates such texts?

كيف يتم صياغة النص الانجليزي والعربي؟ يرجى تقديم معلومات عن الشخص لذي يقوم باعداد النص الانجليزي، وكذلك الشخص الذي يقوم بالترجمة؟

- Is there any collaboration with other translators/departments, and what is the nature of such collaboration?

هل يوجد تنسيق بين المترجم والوحدات الاخرى بالشركة، وما هو طبيعة هذا التنسيق؟

- Are there any directives given to the translator(s)/accountant(s) to add or delete a particular phrase in the Arabic text?

هل هناك توجيهات او تعليمات للمترجمين باضافة او حذف عبارة معينة في النص العربي؟

- Is the Arabic text revised and who does the revision of the Arabic text (e.g. manager(s)/ senior translator/ translators themselves etc.)?

هل يتم مراجعة النص العربي ، ومن هو الشخص الذي يراجع النص : هل هو مدير الوحدة، كبير المترجمين، المترجم نفسه، الخ؟

- If the Arabic text is rejected by, for example, the manager/board of directors/ senior translator/ accountant/ others, due to linguistic and/or professional mistakes, who is responsible for returning the text to the translator?

هل يتم اعادة النص للمترجم لوجود اخطاء مهنية او لغوية، ومن الشخص المسئول عن اعادة النص للمترجم؟

- Who is the printing of the annual report done by, (e.g. company/printing company/ someone else)?

اين تتم طباعة التقارير السنوية؟ في الشركة، مطبعة خارجية، مكان آخر، الخ؟

- Is there any support or participation from the source culture (i.e. clarification of difficulties in the English language), if available, and who provides such support and participation?

في حال وجود ايضاحات او صعوبات في اللغة الانجليزية، من هم الاشخاص الذين يقومون بالمساعدة؟

- Are there any comments from the agents (e.g. shareholders/ regulators/ board of directors/ senior managers, etc.) to improve the translation?

هل هناك تعليقات توجيهات من المساهمين او مجلس الادارة او المدراء بالشركة بالنسبة لتحسين جودة الترجمة؟

- What are the procedures for selecting translators, following up the act of translation, and checking the initial and final drafts of translation?

ماهي الاجراءات التي تتم من خلالها عملية الترجمة، كاختيار المترجم مثلا و متابعة عملية الترجمة ومراجعة المسودات الاولى والنهائية للترجمة؟

- Is equal importance given to both English and Arabic texts, or to only one version?

هل تعطى أهمية متساوية لكلا النصين الانجليزي والعربي، ام لنص واحد فقط؟

- What is the role played by translators/shareholders/ board of directors/ employees/ managers/ regulators etc. in the translational process?

ما هو الدور الذي يلعبه المترجمون والمساهمون ومجلس الادارة ورئيسها والموظفون وسوق مسقط للاوراق المالية في ما يتعلق بعملية الترجمة؟

Appendix B2

Interviews Transcript of the Non-Professional Translators

- Q1: Who are the agents (translators themselves/ managers/ public relations officers, etc) who manage the process of the translation of annual reports?
- A1: The Audit firms and Muscat Security Market (MSM) are considered actors (agents) in the translational process, i.e. the auditing firms proof read the translation, and in some cases, translate the annual reports; whereas the MSM focus on the accuracy of the information as well as the transparency.
- Q2: How many people participate in the translation of the annual reports and what is the nature of their participation? (e.g. accountants/ consultants/ HR professionals etc.)
- A2: The chief executive officers (CEO) and finance managers are main participants in the preparation of annual reports.
- Q3: Is the Arabic text revised and who does the revision of the Arabic text (e.g. manager(s)/ senior translator/ translators themselves etc.)?
- A3: The chairman of the board of directors approves the Arabic version of annual reports. Drafts of a translation are sent also to the audit firm for proof reading/reviewing the translation, and in some cases, add, delete, or replace particular information.
- Q4: Who are the people (e.g. managers/ board of directors/ others) who do the selection of translators/non-professional translators to perform the work of translation?
- A4: The Finance managers select the translators based on his or her experience in the field of account and seniority, as well as good command of Arabic. In addition, other senior managers participate in the selection of the translators.
- Q5: What are the sources of information (e.g. managers/ professionals/ accountants/, others) for any clarification regarding translation?
- A5: Finance manager as well as chief executive officer assist translators in the process of translation and, in some cases, legal consultants involve in that process as well.
- Q6: How are the English and Arabic texts drafted? Please provide information about the person who drafts the English texts and the person who translates such texts?
- A6: Senior managers prepare the English version of the report. In some cases, the chief executive officer is responsible for drafting of the English version of the reports in coordination with the chairman. Each section of the report is prepared and translated by certain people mainly head of the departments, e.g. reports of the board of directors is prepared and translated by the managing director and reviewed by the chairman in

both Arabic and English. In some cases, the company appoints two people to do the work of translation of the report.

Q7: Is there any collaboration with other translators/departments, and what is the nature of such collaboration?

A7: There is cooperation and coordination between translators and head of departments, as well as the auditing firms in terms of translating financial statements and the issue of transparency.

Q8: Are there any directives given to the translator(s)/accountant(s) to add or delete a particular phrase in the Arabic text?

A8: Translators are given instruction pertaining to the translation process by head of departments, chairman or the MSM.

Q9: Is there any support or participation from the source culture (i.e. clarification of difficulties in the English language), if available, and who provides such support and participation?

A9: If there is any clarification or difficulties in the English version of the report, head of departments and senior managers provide assistance. Finance managers provide language and technical assistance to translators and, in some cases, legal consultants provide that assistance.

Q10: Are there any comments from the agents (e.g. shareholders/ regulators/ board of directors/ senior managers, etc.) to improve the translation?

A10: The chairpersons, head of departments and general manager comment on the Arabic version of the report.

Q11: What is the role played by translators/shareholders/ board of directors/ employees/ managers/ regulators etc. in the translational process?

A11: Shareholders and MSM do not play any role in the translational process. The chairpersons involve in the process of translation. For example, he or she review, add, omit or replace a word or a sentence. Each department is responsible for proof reading/reviewing the Arabic version of the translation. In some cases finance manager and CEO involve in the revision process of the translation. The employees coordinate and cooperate with senior managers and chairman of the board of directors concerning translation process.

Q12: Who is the printing of the annual report done by, (e.g. company/printing company/ someone else)?

A12: The annual reports are printed in a printing company.

Q13: Is equal importance given to both English and Arabic texts, or to only one version?

A13: Equal importance is given to both English and Arabic.

Q14: What are the criteria (e.g. experience/ seniority, etc.) for selecting translators/non-professional translators?

A14: The criteria of selecting non-professional translators is based of seniority in the sub-field of translating the annual reports, as well as good command of both English and Arabic

Q15: If the Arabic text is rejected by, for example, the manager/board of directors/ senior translator/ accountant/ others, due to linguistic and/or professional mistakes, who is responsible for returning the text to the translator?

A15: The chairperson, board of directors and senior managers are responsible for returning the text to translator.

Q16: What are the procedures for selecting translators, following up the act of translation, and checking the initial and final drafts of translation?

A16: The general manager of the CEO select mainly two translators to perform the act of translating the annual reports based on seniority, experience and good command for both English and Araic. In most cases, senior managers such as the CEO and finance managers prepare and produce the English versions of the reports in coordination with junior managers working in defferent departments such as accounts, finance and HR. Other employees play the role of liaison with managers and non-professional translators to perform the act of translating the reports. The CEO appoints a manager to follow-up the translation process and the production of the Arabic versions. Following the completion of the Arabic text, there are a number of people who review the Arabic translation such as the CEO, finance managers. The translation is sent to the auditing firm for final revision.

Appendix C1

In which language is the report initially prepared?

