

Analysis and Research on the Syntactic Characteristics of Accounting English

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Abstract: Accounting English is a necessary tool for the professional development of accounting professionals and it is also a business language, which has become an indispensable economic element in the new normal development of today's economy. The sentences in accounting English generally have simple and clear features, but they also have their own unique syntactic features which will bring great difficulties to the translation of accounting English. Through careful testimony the thesis focuses on the outstanding characteristics of accounting English syntax, and hopes to achieve the goal of high-quality translation of accounting English. The most important thing is to convey objective and real accounting information to management accountants, so that accounting managers can quickly and accurately understand, master the financial situation, improve accounting English to promote business and bring high economic and social benefits.

Keywords: Accounting English; Language features; Precise translation; Efficiency improvement

1. Introduction

Accounting texts are made up of sentences, and different sentences can express different functions. Compared with the richness of vocabulary, the sentences in accounting English are concise and clear, but they have unique syntactic features, which will make the translation of accounting English more difficult. Therefore, studying different sentence levels, syntactic features and functions will greatly improve the translation level of accounting English, improve the translation quality of accounting English, and provide real and reliable accounting information resources for accounting managers to grasp the financial status and business performance.

2. High Frequency Sentences the Passive Voice

In terms of voice, passive voice is chosen mainly in accounting literature to record accounting activities. It is common knowledge that passive sentences are preferred in English under the influence of western culture, especially in scientific, professional and technical documents. In accounting English, passive voice is used more than in general English.

In English, when the agent or doer of an action is not emphasized in a sentence passive voice is used. Accounting English is more likely to use passive voice sentences because this kind of style tries to make objective and accurate descriptions with less emphasis on the agent of the actions. By using passive voice, accounting English achieves the effect of being objective and clear avoiding the impression of being subjective and supposing created by more use of first person and second person.

Example 1:

If a balance sheet is prepared between the date that a stock dividend is declared and the date it is distributed, the account Stock Dividend to Be Issued is known as a separate item and is added to the account Common Stock. This is a typical example of passive voice in accounting English, with totally five verbs in passive form: "is prepared", "is declared", "is distributed", "is known as", and "is added to". In the main clause or in the subordinate clause, passive voice is preferred. This kind of example is abundant in accounting English.

Example 2:

In practice, the possibility of residual value is sometimes ignored and the annual depreciation charge computed by dividing the total cost of the asset by the number of years of estimated useful life. This practice may be justified in those cases in which residual value is not material and is difficult to estimate accurately.

If the imprest amount is adequate, no further entries are made to the Petty Cash account itself. Replenishment results in an entry to the Cash in Bank account. Only when the prescribed amount of the imprest fund is changed will entries be made to the Petty Cash account.

One person in the firm's office should be solely responsible for custody of the fund and expenditures made from it. The replenishment checks, however, should be written by another authorized person. This person should stamp or otherwise mutilate the supporting receipts and documents to prevent them from being used again as a basis for reimbursement. Errors in making change from cash funds result in less or more cash than can be accounted for. An account called Cash Short and Over is commonly used to

record these discrepancies; shortages are debited to the account, and overages are credited.

Table 1. Application of passive voice in accounting English

Paragraph	Number of verbs	Number of verbs in passive voice	Percentage
a	7	4	57%
b	6	4	67%
c	13	4	62%

These paragraphs are chosen from several accounting books. The statistics in the table prove the broad use of passive voice in accounting English.

3. Widely used Sentences Long Sentences

To ensure that all the necessary information is clearly given and to make the sentence seem formal and avoid ambiguity, long sentences are frequently used in accounting documents. Long sentences tend to have complex sentence structures, in which many subordinate clauses are combined into one complex long sentence.

These sentences usually have modifiers attached to central words. Those modifiers include conjunctions, relative pronouns, relative adverbs, all kinds of phrases and subordinate clauses, which can be used one after another in succession, composing long sentences.

Example 3:

Accounting theory asserts that assets acquired and used over several accounting periods should first be recorded as assets, with systematic amounts of depreciation expenses recognized in each of the periods in which the assets are used (directly or indirectly) to earn revenue.

There are almost forty words in this long and complex sentence and seems difficult to translate. In order to understand it precisely we have to analyze its structure level by level. The subject is "accounting theory" and "asserts" is the predicate. The clause introduced by "that" functions as the object clause of the predicate.

Example 4:

In order to reflect the realistic net income of a business based on the accrual-basis accounting all revenues earned and all expenses incurred during the same period must be reported regardless whether cash relating to revenues or expenses is received paid in accordance with the realization principle and the matching principle.

This is a complex sentence. The Subject-predicate structure of the main clause is: "All revenues and all expenses must be reported." The infinitive phrase at the beginning of the sentence functions as adverbial of purpose to modify the whole main clause. The subject-predicate structure is followed by an adverbial clause of concession led by "whether".

These two examples illustrate clearly that there are qualifiers with logicity and strictness in accounting documents compared with those of literatures that are full of expressive and vivid narration. The structure of one main clause with some subordinate clauses and modifiers, in a

way, acts as a catalyst in logicity and strictness for accounting documents.

Example 5:

If the accounts receivable controlling account were to be credited with the estimated amount of doubtful accounts this controlling account would no longer be in balance with the total of the numerous customers' accounts in the subsidiary ledger. The only practical alternative therefore is to credit a separate account called Allowance for doubtful account with the amount estimated to be uncollectible.

4. Additional Remarks-Attribute and Adverbial

In Chinese, an attribute tends to be put before the modified terms. This kind of attribute is known as prepositive attributes or pre-attributes. On the contrary, English attributes, more often than not, appear after the modified terms, especially when the attribute is a past participle or an attributive clause.

In English, the position of an adverbial is very flexible. The adverbial can be placed before or after other parts of a sentence. This is the same with all kinds of adverbial clauses, such as adverbial clause of time, adverbial clause of reason, while Chinese sentences tend to follow the chronological order or the logical sequence.

Example 6:

These costs that are incurred by the factory for the benefit of production in general and which can't be identified with individual units of activity are known as indirect costs.

In this sentence the modified words are "the costs", which are at the beginning of the sentence and act as the subject. They are followed by two attributive clauses led by "that" and "which". While in Chinese version these attributive clauses should be put before the noun "the costs" as pre-attributes.

Example 7:

The amount of retained earnings indicates the portion of total assets which are financed by earning and retaining net income.

There is an adverb of manner after the main clause, that is "by earning and retaining net income". While translating it into Chinese, the adverb should also be moved before the main clause.

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