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## Explicitation and Implication through Translation Shifts in the Annual Reports from Indonesian to English

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**Abstract:** Language serves a significant role in many forms of international business communication, one of which is the translation of annual reports. The primary objective of this study is to investigate the manner in which translation shifts can uncover explicitations and implications in the process of translating annual reports from Indonesian to English. Additionally, it seeks to identify aspects of translation that are made more explicit and implicit through translation shifts. This study incorporates Catford's (1965) and Becher's (2011) classifications of translation shifts to reveal the forms and functions of translation shifts for the purposes of explicitation and implication. We obtained the data from six annual reports of public companies in Indonesia. Through a descriptive-qualitative analysis, we discovered that the translation of annual reports from Indonesian to English performed explicitations through intra-system shifts and implications through structure-shifts. The study reveals how translation shifts do not only modify the syntactic structure of the target text, but they also modify the information load in the translation of annual reports from Indonesian to English.

**Key words:** *explicitations, implications, translation shifts, annual report*

**Abstrak:** Bahasa mempunyai peran penting dalam komunikasi bisnis internasional dalam berbagai bentuk, salah satunya adalah penerjemahan laporan tahunan. Tujuan utama dari penelitian ini adalah untuk menyelidiki bagaimana pergeseran penerjemahan dapat mengungkap eksplisitasi dan implisitasi dalam proses penerjemahan laporan tahunan dari bahasa Indonesia ke bahasa Inggris. Selain itu, penelitian ini berupaya mengidentifikasi aspek-aspek penerjemahan yang dibuat lebih eksplisit dan implisit melalui pergeseran penerjemahan. Penelitian ini menggabungkan klasifikasi pergeseran terjemahan oleh Catford (1965) dan Becher (2011) untuk mengungkap bentuk dan fungsi pergeseran terjemahan untuk tujuan eksplisitasi dan implisitasi. Kami memperoleh data dari enam laporan tahunan perusahaan publik di Indonesia. Melalui analisis deskriptif-kualitatif, kami menemukan bahwa penerjemahan laporan tahunan dari bahasa Indonesia ke bahasa Inggris melakukan eksplisitasi melalui pergeseran intra-sistem dan implisitasi melalui pergeseran struktur. Penelitian ini menemukan bahwa pergeseran terjemahan tidak hanya mengubah struktur sintaksis teks sasaran, namun juga mengubah muatan informasi dalam penerjemahan laporan tahunan dari bahasa Indonesia ke bahasa Inggris.

**Kata kunci:** *eksplisitasi, implisitasi, pergeseran terjemahan, laporan tahunan*

## INTRODUCTION

Translation serves as an essential part of overcoming language barriers and encouraging successful collaboration within the context of international business. Amidst the popularity of machine translation and artificial intelligence these past few decades, human translation remains significant, as machine translation lacks the ability to incorporate contextual knowledge during the translation process (Purwaningsih et al., 2021) which is paramount in business text translation. One of the characteristics of human translation is the presence of translation shifts. Shifts make it possible to translate the message more explicitly or implicitly in the target text without changing the overall meaning of

a message in the source text. There are certain parts of text that may urge translators to adjust in order to effectively communicate the message and intention of the original author to the intended audience (Halim, 2020). While some information may be added to the translation of annual reports, there are others that are omitted and substituted. These adjustments are referred to as implicitations and explicitations. If a target text gives more explanation than its source text, the translation undergoes an explicitation, whereas if a target text contains less information than its source text, the translation undergoes an implicitation (Becher, 2011). Information in the source text that is made either more explicit or more implicit in the target text can be interactional, cohesive, and denotational.

Recent translation studies on explicitations have been conducted in various text genres, such as novels (Cai, 2021; Kia & Ouliaeinia, 2016), children's picture books (Tsai, 2022), user manuals (Herget & Alegre, 2022), political speech (Phanthaphoommee, 2022), and Qur'ānic verses (Alwazna, 2023). It is also apparent that translation studies on explicitation are more explored compared to studies specifying only on implicitation, although some have explored implicitations in the translation of video transcriptions (Mendes & Zeyrek, 2021), the Holy Quran, and legal documents (Vesterager, 2017), for instance. On the other hand, many studies prefer to investigate both explicitation and implicitation (Denturck, 2012; Nádvorníková, 2020; Tao & Jiang, 2017; Zufferey, 2016) by comparing their occurrences to reveal the tendency applied in the translation process. Studies on explicitation and implicitation have also been conducted in several language pairs, such as English to Arabic (Abualadas, 2019) and from English to 56 languages through corpus-assisted study (Shen, 2023). To date, research on explicitation and implicitation in the genre of business text remains understudied, especially for the Indonesian-English language pair. While Dewi (2019) suggested that translation shifts are one of the most common aspects of translation studies among Indonesian students, the emphasis on context-oriented translation shifts is heavily outweighed by product-oriented translation shifts. Having these facts considered, business text translation discussing shifts with a context-based approach is a research gap this present study attempts to fill.

While much has been discussed about explicitation in the genre of literary works, business text translation with Indonesian-English as the language pair that focus on explicitations and implicitations presents a research gap. In order to fill this gap, we pose the following two questions: What are the forms of translation in the annual report translation from Indonesian to English? And how do translation shifts convey explicitation and implicitation in the annual

report from Indonesian to English? More than just exploring forms of translation shifts based on Catford's (1965) classification or functions of translation shifts based on Becher's (2011) classification, we aim to explore the correlation between translation shifts and how they function to make translation either more explicit or more implicit.

## LITERATURE REVIEW

### A. Explications

Translators of business texts often elaborate textual elements when they consider messages in a source text is difficult to infer in a target text when translated without change or adjustment and this is commonly known as explication. Explication is the process of shifting what is implicit in the source text to what is explicit in the target text (Murtisari, 2016). Explicitness is the verbalization, clarification, or emphasis of information that would otherwise be left to the reader's inference (Abualadas, 2019). Both the translation process as a technique and the translation product as a textual feature can be interpreted using the concept of explication (Pápai, 2004). The asymmetry between explication and inference cannot be demonstrated solely through word count (Klaudy & Károly, 2005). Since explication is not necessarily related to the recovery of implicit information, it should be viewed in terms of audience design rather than in terms of its relation to implicit meanings (Saldanha, 2008). Moreover, explication is a phenomenon that varies throughout translators and may result from their attempts to standardize and/or simplify the source information. As such, it is not an inherent feature of translated text.

There are four types of explication, as proposed by Klaudy (2008): obligatory explication, optional explication, pragmatic explication, and translation-inherent explication. This classification emphasizes the purpose of explication rather than how it is realized. In addition to these, Hjort-Pedersen and Faber (2010) argued that there are two primary types of explications: (1) addition, which involves adding or repeating meaningful parts in the target text, and (2) specification, which involves adding meaning(s) through the use of lexical items that are more semantically informative.

### B. Implication

Aside from explications, translators of business text can also choose to reduce textual elements when they assume that messages that are stated openly

in the source text will be simple to infer if they are stated less explicitly or omitted entirely. In general, the definition of implicitation in translation is the opposite of explicitation. In other words, implicitation occurs when information expressed explicitly in the source text is left implicit in the target text, despite the existence of a stylistically equivalent but more explicit version (Ďurinová, in Hirsch & Lessinger, 2020). Implicitation is conducted because some discourse relations may be more coherent when conveyed implicitly (Zufferey, 2016). On the other hand, Vesterager's (2017) argued that implicitations are often thought of as a 'risky bet' as the recipient must be able to infer the implicit information in order to comprehend the target text. Hjort-Pedersen and Faber (2010) identifies two types of implicitation: (1) reduction, which often involves omitting significant source text lexical elements from the target text, and (2) generalization, which involves using target language lexical elements that are semantically less specific than the source text lexical elements. Implicitation has not received much scholarly attention compared to explicitation, as most recent research mostly focused on how they are realized rather than classifying implicitation. For instance, Becher (2011) noted that implicitation is the opposite of explicitation, i.e., it occupies the low and the lowest level of explicitness in interactional, cohesive, and denotational aspects.

### **C. Translation Shift**

Not all translation is done through word-to-word or literal translation, as sometimes adjustments or shifts are needed to ensure that the target text is not less readable compared to the source text. Translation shifts are necessary in order to convey accurate meaning from a source language whose linguistics system differs significantly from the target language. It is revealed that translation inaccuracy can be attributed to a lack of knowledge in committing translation shifts (Sipayung, 2018). As further examined by Sipayung (2021), the lack of accuracy, acceptability, and readability in the target text is an issue that could arise when translation shifts are absent. Shifts can be examined from various perspectives, such as the conventional types of translation shifts coined by Catford (1965) that recognized two major types of translation shifts: level-shift and category-shift (class-shift, intra-system shift, structure-shift, and unit-shift). Level-shifts can be observed when there is a change between grammatical and lexical levels and vice versa. In contrast to level-shift, a category-shift occurs when a linguistic element is translated from one language into another, and its syntactic structure or grammatical category is modified. This suggests that a word or phrase may be stood for differently in the target language than it was in the source language, prompting a change in the category under which it belongs. On a more specific note, shifts in translation of business text can be observed

through three types of shifts based on aspects they modify: interactional, cohesive, and denotational (Becher, 2011). Interactional shifts address the appearance of the source text's author. Cohesive shifts address the target text's coherence in relation to the source text. Denotational shifts relate to the representation of the situations that the target text describes. These types of shifts proposed by Becher (2011) can signify either explication or implication

#### **D. Annual Report Translation**

The translation of annual reports of public companies from Indonesian to English holds a significant role in light of the positive outlook of foreign investment in Indonesia. Annual reports serve several fundamental purposes, such as providing information about a company's business performance throughout the year, acting as a marketing tool for the company by increasing its brand recognition, and serving as a comprehensive report detailing a company's incoming performance and upcoming plan (Prayudi, 2007). Annual reports are also leveraged as part of a company's communication strategy (Garzone, 2008), which has strategic goals such as enhancing reputation or advancing other marketing objectives with particular stakeholders (Stanton & Stanton, 2002). In order to accommodate the need for international business communication, English can be used simultaneously with the local language (Lim et al., 2018), as evident from how English is often employed alongside Indonesian in the annual reports of public companies. The simultaneous use of these two languages is prompted by the prominent level of interest of foreign investors in many distinct kinds of publicly traded companies listed on the Indonesia Stock Exchange (IDX). It was reported that the amount of foreign investment circulating in the Indonesian capital market in 2022 reached IDR 72 trillion, the highest amount in the records of the Indonesian capital market (IDX, 2023), with Indonesian capital market being one of the strongest ones in Asia, as it has outperformed other Asian countries' capital markets by roughly 30% (Sufa, 2022).

In exploring translation of annual reports, a specific part is often used as a representation for the overall content, which is letters to shareholders; a brief, letter-like text that typically serves as an introduction or preface to the annual report of a company. Translation of letters to shareholders is situated between overt and covert translation (Becher, 2011). The partly overt and partly covert translations analyzed in this study were relatively easy to understand as translators generally remained reasonably close to the source text in terms of semantic content and linguistic expression. There are four communicative purposes of letters to shareholders: (1) provide a brief summary and justification



of the company's activities and performance, (2) prove that the implemented policies are the best possible under the circumstances, (3) communicate to shareholders and potential investors that the company's management merits investors' confidence, and (4) convey a positive, appealing corporate image (Garzone, 2008). Therefore, translation of this specific genre of text demands translators to ensure that all these communicative purposes are conveyed in the target text, even if it means having to adjust some parts through explicitation and implicitation.

## **METHOD**

The present study particularly focused on how different forms of translation shifts serve as means for explicitation and implicitation, including aspects they modify to reveal their functions, i.e., how, and why some translations are made more explicit and implicit. To achieve this objective, we attempted to merge Catford's (1965) and Becher's (2011) classification of translation shifts; while the first was used to reveal forms of translation shift, the latter was used to reveal functions of shifts in both explicitation and implicitation.

### **A. Type of Research**

For this study, we employed a qualitative approach with a supplementary quantitative analysis for supporting evidence. Shift in translation can be an indicator that the translation product is not literal or word-to-word, since it means that there is a change occurring during the translation process. Thus, explicitation and implicitation can be explored by focusing on translation that undergoes a process of shift. Since merely identifying forms of translation shift is not enough to unravel explicitation and implicitation in translation, we extended our scope into exploring how translation shift is used for either explicitation or implicitation purpose, as well the aspect they are modifying to discover the purpose of explicitation and implicitation.

### **B. Research Subject**

The data source of this study was obtained from annual reports of public companies in Indonesia from the year 2021, with a total of six annual reports of six public companies operating in three different sectors. This was done to ensure that the data could be more representative of all sectors in general instead of one particular sector. Convenience sampling (Rasinger, 2013) was applied to



select three out of eleven sectors from the sectoral classification (2021) and six public companies out of 45 companies listed in LQ45 index (2023). Six annual reports used for this analysis represented three different sectors: financial sector (Bank Central Asia, 2022; Bank Mandiri, 2022), consumer (Indofood, 2022; Unilever, 2022), and energy (Adaro Energy Indonesia, 2022; Vale Indonesia, 2022), constructing a corpus namely AR21. All annual reports are publicly available and can be downloaded from the official website of each company. For this study, we specified on a section of annual report namely the Letters to Shareholders. This section was chosen as each annual report is obligated to include this chapter as a summary of the prior year's business performance and projections for next year (Kiattikulwattana, 2019).

### C. Research Procedure

The collected data were in the form of Indonesian sentences as the source language and their English translation as the target language. In processing the data and streamlining analysis, we used Microsoft Excel. Next, they were reduced by opting out literal or word-to-word translation, thus the analysis was comprised of data that underwent the process of translation shifts. To answer the first research question on how translation shifts from Indonesian to English are employed in annual reports, we referred to Catford's (1965) classification of translation shifts into our qualitative analysis. This stage was conducted to describe how each type of translation shift was used in annual reports of public companies. We interpreted and classified the data based on types of translation shifts that occurred. To answer the second research question, we conducted a critical analysis to determine whether there were explication and implication in translation through data reduction and verification. The process of data reduction was done by classifying the data into translation with no explication and implication (hereafter referred to as 'as-is'), translation with explication, and translation with implication. This stage of analysis would reveal explication and implication that were realized through translation shifts. Elaborating further, we attempted to identify aspects of explication and implication by adopting Becher's (2011) classification of shifts. This stage was conducted to identify functions of translation shifts in both explication and implication of meaning. The discussion was conducted further by an interpretative analysis on assumptions to why translators of annual reports decided to commit explication and implication. These stages of analysis would reveal how forms of translation shifts were used to make translation more explicit and implicit.

Data codification was employed to label data in this study. The code ST indicates an example from the source text, whereas TT indicates an example from the target text or the translation result. For the purposes of illustration, sentences containing translation shifts have been labeled with the abbreviations LVL (level-shift), CLS (class-shift), IST (intra-system shift), STR (structure-shift), and UNT (unit-shift). Data with explicitation in translation were labelled with EXP and data with implicitation in translation were labelled with IMP. Data with no explicitation and implicitation were coded as NON. Each code was separated with a hyphen (-) symbol. Therefore, a data labeled with the code ST-LVL-EXP-1 indicates that it was the first data from the source text, applies level-shift, and were translated with explicitation.

## FINDINGS

### A. Forms of Translation Shifts

From corpus AR21, there was a total of 929 data. Most of the data (747 out of 929) were translated without any shift, while the remaining 182 data were translated with translation shift. Translation shifts were categorized into five types: structure shift, level shift, intra-system shift, unit shift, and class shift, each representing the form of translation shift.

**Table 1:**  
**Forms of translation shifts**

No	Forms of translation shifts	Occurrence
1	Level-shift	42
2	Class-shift	2
3	Intra-system shift	34
4	Structure-shift	83
5	Unit-shift	21
		182

The findings in Table 1 shows that the most commonly used form of translation shift is structure shift, with 83 occurrences, followed by level shift (42 occurrences), intra-system shift (34 occurrences), unit shift (21 occurrences), and class shift (2 occurrences). Below are some examples of data with each type of translation shift. The next step of analysis involved identifying data that are

translated with neither explicit nor implicit meaning (hereafter called ‘as-is’), data that are made more explicit in the translation, and data that are made more implicit in the translation.

**Table 2:**  
**Explication and implication using translation shifts**

No	Forms of translation shifts	Information in the target text		
		As-is	More explicit	More implicit
1	Level-shift	35	6	1
2	Class-shift	2	0	0
3	Intra-system shift	0	30	4
4	Structure-shift	31	23	29
5	Unit-shift	14	4	3
		<b>82</b>	<b>63</b>	<b>37</b>

Out of five types of translation shift, only four types of translation shift undergo a change through explication and implication, i.e., the target text becomes either more explicit or more implicit compared to its source text. This result suggests that although more sentences are translated with the same amount of information, there is a substantial amount of data that is made more explicit and more implicit in the translation. Data with class-shift only underwent a change in terms of word class and the information in the target text remains the same as the source text.

**Example (1)**

ST: *Seiring dengan strategi pemasaran yang diselaraskan terhadap perkembangan tren konsumen, kami mampu menjaga ketersediaan produk kami di pasar **dengan baik**— yang merupakan keunggulan utama kami berkat dukungan jaringan distribusi Indofood yang luas di Indonesia [ST-CLS-NON-1]*

TT: *Aligning our marketing strategies to prevailing consumer trends, we kept product availabilities **high**— a key advantage for us due to the wide coverage of Indofood’s distribution network in Indonesia [TT-CLS-NON-1]*

Class-shift is the least frequently employed translation shift in annual report translation and as seen in example (1), class-shift occurs through the change of word class. The English translation of “*dengan baik*” is supposed to be “well,” but the translation process shifted it into another word class, which is adjective. While there is a change in the word class, the density of information delivered from the source text to the target text is neither more explicit nor more explicit. Therefore, we deemed this translation to be ‘as-is.’ Out of 182 data that underwent the process of translation shift, 81 data were also translated as-is and we refrained from exploring further on this matter. On the other hand, we conducted our analysis by focusing on the remaining 101 data that are made more explicit and more implicit in the target text.

**Table 3:**  
**Functions of explicitation using translation shifts**

No	Forms of translation shift	Aspects modified		
		Interactional	Cohesive	Denotational
1	Level-shift	0	6	0
2	Intra-system shift	30	0	0
3	Structure-shift	0	5	18
4	Unit-shift	1	0	3
		<b>31</b>	<b>11</b>	<b>21</b>

There are 63 data that are made more explicit in the target text compared to the source text and they are deemed to have undergone the process of explicitation. Moreover, it has been discovered that each explicitation modifies three distinct aspects: interactional, cohesive, and denotational. In general, translation shift mostly modifies the interactional aspect of the target text, which was realized through intra-system shift and unit-shift.

### **B. Explicitation of Interactional Aspect**

In the translation of annual reports, explicitation is realized through translation shifts which modify the interactional aspect, mostly through intra-system shift. The interactional aspect discussed relates to how the author appears in the text and it is discovered that there is a substantial amount of translation which makes the author more explicit in the target text compared to its source text. Explicitation of interactional aspect can be signified by translating nouns (e.g., common names and proper names) into personal pronouns.

### Example (2)

ST: *Bersamaan dengan peluncuran Livin' by Mandiri, untuk mengakomodir semakin dinamisnya kebutuhan dan ekosistem nasabah segmen Wholesale yang merupakan core-business eksisting, **Bank Mandiri** juga menghadirkan Wholesale Digital Super Platform Kopra by Mandiri.* [ST-IST-EXP-16]

TT: Along with the launch of Livin' by Mandiri, to accommodate the increasingly dynamic needs and ecosystem of the Wholesale segment customers, which are our existing core-business, **we** also introduced the Wholesale Digital Super Platform Kopra by Mandiri. [TT-IST-EXP-16]

In example (2), the subject of the sentence is “Bank Mandiri”, which is the company’s name that discloses the annual report, i.e., the authorial presence is represented by proper name. However, the translation underwent an intra-system shift by substituting the subject into a personal pronoun “we.” This was considered as intra-system shift since it does not change the unit, word class, structure, or level of the translation. This shift from proper name into personal pronoun has a high degree of explicitness, hence explicitation occurs.

### Example (3)

ST: ***Investor** mengetahui bahwa Grup Adaro memiliki salah satu aset pertambangan batu bara metalurgi terbesar di dunia* [ST-IST-EXP-18]

TT: **Our investors** are already aware that the Adaro Group holds one of the biggest metallurgical coal mining assets in the world [TT-IST-EXP-18]

Aside from substitution, explicitation of interactional aspect is also realized through addition of determiner, as illustrated in example (3). While the source text only discloses the term “investor,” the target text discloses “our investor,” specifying whose investor was being referred to. The translation modifies the interactional aspect by displaying more information, therefore it is more explicit.

## C. Explication of Cohesive Aspect

Explication in annual report translation can also signify a modification in the cohesive aspect by making the target text more cohesive and informative compared to its source text. The explicitation of cohesive aspect is realized through structure-shift and level-shift.

#### Example (4)

ST: *Perseroan mampu membukukan penjualan bersih Rp39,5 triliun dan laba bersih Rp5,7 triliun, serta melakukan integrasi operasional dari hulu ke hilir, yang merupakan sebuah pencapaian di masa-masa yang menantang ini.* [ST-STR-EXP-16]

TT: **As a result**, the Company managed to book net sales Rp39.5 trillion and net profit Rp5.7 trillion, as well as build end-to-end integration, which was an achievement in itself in these difficult times. [TT-STR-EXP-16]

From example (4), it can be seen that there is an addition of discourse markers “as a result” in the target text, which does not appear in the source text. This addition can be considered an explicitation that modifies the cohesive aspect since the structure-shift adds cohesion to the overall structure of the translation. Structure-shift is used to make the target text more explicit in five occurrences through addition of discourse markers in the target text.

#### Example (5)

ST: *Kemampuan posisi keuangan kami juga dibuktikan dengan keberhasilan penerbitan Obligasi Global oleh ICBP senilai US\$2,75 miliar yang terdiri dari obligasi berjangka waktu 10 dan 30 tahun masing-masing senilai US\$1,75 miliar dan US\$1,0 miliar* [ST-LVL-EXP-4]

TT: Our financial flexibility was also evidenced by the successful issue of Global Bonds by ICBP amounting to US\$2.75 billion. The offer comprised 10-year bonds valued at US\$1.75 billion, and 30-year bonds valued at US\$1.0 billion. [TT-LVL-EXP-4]

Explicitation of cohesive aspect can also be realized through level-shift, as seen in example (5). While the information remains the same, one sentence of the source text is translated into two sentences by shifting a dependent clause of the source text into an independent clause or complete sentence in the target text. The translation is more explicit in terms of its cohesion. This explicitation of cohesive aspect through level-shift occurs six times in total.

### D. Explicitation of Denotational Aspect

Denotational aspects, which concern state of affairs or the situation, can be made more explicit in the translation of annual reports through structure-shift and unit-shift. From a formal-semantic perspective, the addition of a

linguistic item is considered an explication if the item further specifies (in an inferential manner) a state of affairs expressed by the context's discourse and if the item conveys a further state of affairs (that would be assumed if it were not verbalized). There are 21 explication of denotational aspects found in AR21.

**Example (6)**

ST: *Likuiditas tahun 2021 memadai dan Dana Pihak ketiga tumbuh 12,2%* [ST-STR-EXP-4]

TT: Liquidity remained ample **throughout the pandemic** and into 2021, **thanks to the aforementioned policies**, with third-party deposits growing 12.2%. [TT-STR-EXP-4]

**Example (7)**

ST: *Secara khusus Unilever Indonesia juga telah menyusun **roadmap** yang telah diserahkan kepada pihak Kementerian Lingkungan Hidup dan Kehutanan RI* [ST-UNT-EXP-3]

TT: Even more specifically, Unilever Indonesia has created a **clear, detailed roadmap** and submitted it to the Ministry of Environment and Forestry of the Republic of Indonesia [TT-UNT-EXP-3]

Example (6) shows that the target text has more information compared to the source text, making the translation more explicit in terms of situations described. Through structure-shift, the translation in example (6) adds information about a specific period (“throughout the pandemic”) and the cause of the situation (“thanks to the aforementioned policies”). Unit-shift is also leveraged to convey explication of denotational aspects, as seen in example (7) where the term “road map” in the source text is translated with more information (“a clear, detailed road map”).

**Table 4:**  
**Functions of implicitation using translation shifts**

No	Forms of translation shift	Aspects modified		
		Interactional	Cohesive	Denotational
1	Level-shift	0	0	1
2	Intra-system shift	4	0	0



3	Structure-shift	0	2	27
4	Unit-shift	0	0	3
		4	2	31

There are 37 data that are made more implicit in the target text compared to the source text and they are deemed to have undergone the process of implicitation. It has been discovered that implicitation modifies three distinct aspects: interactional, cohesive, and denotational. However, not all forms of translation shift are used to make the translation more implicit.

### E. Implicitation of Interactional Aspect

Of the three aspects modified in implicitation, interactional aspect is rarely modified and only uses intra-system shift to make the translation more implicit.

#### Example (8)

ST: *Selama 2021, kami membuat kemajuan yang baik dengan kedua proyek kami di Bahadopi dan Pomalaa.* [ST-IST-IMP-3]

TT: During 2021 we made good progress with both the Bahadopi and Pomalaa projects [TT-IST-IMP-3]

In example (8), the determiner present in the source text is omitted in the target text. The literal complete translation should have been “our Bahadopi and Pomalaa projects,” but the determiner “our” is not written in the target text. The actor is made more implicit, i.e., less apparent in the translation, thus it modifies the interactional aspect in a more implicit manner.

### F. Implicitation of Cohesive Aspect

To make the target text more cohesive, implicitation can also be conducted and in our data, this was done using structure-shift, and become an aspect that is least modified to be more implicit.

#### Example (9)

ST: *Protokol kesehatan diberlakukan secara ketat untuk melindungi karyawan, untuk kemudian dilanjutkan dengan program vaksinasi untuk karyawan dan keluarga pada tahun 2021.* [ST-STR-IMP-21]

TT: **In addition to the vaccination program in 2021**, strict health protocols were implemented to protect our employees. [TT-STR-IMP-21]

Implication of cohesive aspect is realized through structure-shift in example (9); not only does the syntactic structure of the sentence was changed, but it also becomes more implicit in the target text compared to its source. Moreover, the use of discourse marker “in addition” that is used in the beginning of the sentence in the target text seem to give more cohesion to the text, although the information delivered is not as complete as the source text.

### G. Implication of Denotational Aspect

The denotational aspect is the most frequent aspect that is made more implicit in the translation by employing structure-shift the most, followed by unit-shift and level-shift.

#### Example (10)

ST: *Direksi tentu senantiasa melakukan penyempurnaan secara berkala yang disesuaikan dengan situasi dan kondisi ekonomi global maupun nasional, serta kebutuhan nasabah* [ST-STR-IMP-8]

TT: **The periodic improvements on the strategies were continually observed** that were adapted to the global and national economic situations and conditions, including customer needs. [TT-STR-IMP-8]

#### Example (11)

ST: *Negara-negara berkembang di Asia Tenggara dan Asia Selatan akan terus mengandalkan batubara sebagai sumber listrik karena keterjangkauan dan ketersediaannya* [ST-STR-IMP-27]

TT: Emerging countries in Southeast Asia and South Asia will keep relying on **coal** due to its affordability and availability [TT-STR-IMP-27]

Shift in denotational aspect indicates a change in the state of affair or situation after being translated and it can be seen in example (10) and example (11). While example (10) involves a shift in the form of omitting the actor of the situation, it modifies more on the denotational aspect rather than the

interactional aspect, since there is a shift in perspective. The literal translation of example (10) would be “The Board of Directors always makes regular improvements to suit the global and national economic situation and conditions, as well as consumer needs”. However, the translation is shifted into passive voice by omitting “The Board of Directors” as the actor, hence implicitation. In example (11), the complete translation should be “coal as a source of electricity”, but it was actually translated only as “coal”. The shift not only modifies the syntactic structure of the sentence through structure-shift, but it also modifies the idea in the translation that is made more implicit than the source text.

## DISCUSSION

The findings of this present study show that the English translation of annual reports of public companies in Indonesia in corpus AR21 has the tendency to be as accurate as possible to the source text in Indonesian. This is evidenced from the fact that 747 out of 929 sentences in AR21 were translated without any shift. Nonetheless, the translation that underwent translation shift is an interesting finding to discuss. Reflecting to the characteristic of annual report text translation, which heavily emphasizes on information accuracy, it is understandable that class-shift is the least used form of translation shift, as class-shift means there is a change in the word class of a sentence and can cause a change in the meaning. There are 182 sentences that underwent the process of translation shift, with structure-shift becoming the most used form of translation shift, as illustrated in Table 1. Since Indonesian language belongs to Austronesian language family (Ross, 2006) and English language belongs to Germanic language family (Blake, 2006), stylistic adjustment is needed to overcome this difference, ensuring that the target text is as readable as it is in the source language. This explains why structure-shift is the most used form of translation shift discovered in this study. Other than structure-shift, level-shift is also often used as a form of translation shift in AR21, denoting that there are some changes in the linguistic level of the translation. Level-shift can make a sentence shorter, i.e., shifting a dependent clause in the source text into an independent clause in the target text, or longer, i.e., shifting an independent clause in the source text into a dependent clause in the target text. This is assumed to relate to the readability aspect (Ertugrul et al., 2017), since shorter sentences may be easier to grasp compared to longer ones. The implication of the findings for the first research question is that translation shift serves a substantial role in the translation of annual reports for Indonesian-English

language pair by addressing stylistic differences to ensure equal readability in both languages.

Aside from the significance of discovering forms of translation shifts, it is also important to note that translation shift can be used to modify the content or information load of the translation, as evidenced in Table 2. While plenty of translations (82 data) with translation shifts do not change in terms of information load, there is a total of 100 data that are made more explicit and implicit in the target text. Explicitation is still more frequent compared to implication in the translation of annual reports from Indonesian to English. This finding is in line with Vesterager's (2017) finding that translators may avoid implications in their translations because they believe that doing so would involve taking unwarranted risks. Both explicitations and implications are realized through four forms of translation shifts (structure-shift, intra-system shift, level-shift, and unit-shift). Class-shift is the only form of translation shift that is neither used for explicitation nor implication. This finding corresponds to Becher's (2011) study that discovers how explicitations occur more frequently than implication from German to English in the translation of annual reports. This suggests that English language leans toward explicitness more than Indonesian language on the context of business text translation.

Explicitation through translation shifts modify interactional, cohesive, and denotational aspect of annual reports translation from Indonesian to English, with interactional aspect becoming the most modified aspect to be made more explicit in the target text. The explicitation of interactional aspect is mostly realized through intra-system shift, which consists of adding determiner "our" as well as substituting common and proper names with personal pronouns. Reflecting upon Becher's (2011) scale of interactional explicitness, the use of personal pronoun in business text translation is considered to be more explicit compared to the use of common name, e.g., "the Company", and proper name, i.e., the name of the company emitting annual reports. In this study, it is evident that the English translation tends to portray the author through personal pronoun "we." This finding is in line with Hirsch and Lessinger's (2020) argument on how explicitations may be aimed for the "reinforcement of the speaker's stance". We assumed that translators of annual reports attempted to replicate the style of annual reports that are originally written in English, like Citibank's (2023), Rio Tinto's (2023), and Unilever Global (2023). Annual reports that are initially written in English tend to use personal pronoun more often compared to common and proper names. Aside from this, translation shifts, particularly structure-shift and unit-shift, are also used to make the target text more explicit in terms of denotational aspects by adding information that

does not exist in the source text. There are also 11 data that are made more explicit in the target text in terms of their cohesive aspect by the addition of discourse markers. The overall implication of this finding is that translators of annual reports from Indonesian to English attempt to not only make the target text resemble the source text as closely as possible, but also to resemble the stylistic feature of annual reports that are originally written in English. Moreover, it also highlights the significance of translation shift as a strategy to ensure this is made possible.

In contrast to how explicitation is realized through translation shifts, implicitations in annual reports translation from Indonesian to English emphasize mostly on the denotational aspect and least on the interactional aspect. This finding is in line with Becher's (2011) on implicitations in the translation of annual reports from German to English, with implicitation of denotational aspects being more frequent compared to interactional aspects and cohesive aspects. In the present study, some information in the source text is not translated into the target text through structure-shift, unit-shift, and level-shift, hence implicitations. Some denotational aspects that are made more implicit through translation shifts, particularly structure-shift, take on the form of substituting active voice with passive voice. Not only does this affect the syntactic structure of the target text, but it also makes the actor, i.e., the parties involved in a situation, implicit, since passive voice does not necessitate a subject to be present. The reason some aspects are made implicit in the translation of annual reports relates to the density of information. The Indonesian source text aims to make information as clear as possible, which often results in repetitiveness of information. On the other hand, the English target text avoids repetition by omitting some information that have been stated in the previous sentence within the same paragraph. The finding of this analysis suggests that implicitations in the translation of annual reports from Indonesian to English leverage translation shifts to ensure two main purposes: avoiding repetition and portraying different image for foreign investors as the target reader of the translation.

## CONCLUSION

The translation of annual reports ensures that foreign investors of Indonesian public companies are well-informed on companies' business performance, allowing them to make strategic decision on their investments. We have explored the complexities of translating Indonesian annual reports into

English, exhibiting a prominent level of adherence to the source text in achieving the goal of preciseness. While the majority of sentences remain the same, translation shifts are still used to overcome stylistic features of Indonesian language and English language, with structure-shift as the most common translation strategy. In addition, the study highlights the role of translation shifts in modifying information load to be either more explicit or more implicit. Translation shifts improve interactional, cohesive, and denotational aspects, with personal pronouns and additional information increasing explicitness. This finding aligns to how annual reports that are originally written in English tend to use personal pronouns more than common and proper nouns. On the other hand, implicitations through translation shifts emphasize the denotational aspect which frequently employs passive voice. The present study is limited to a specific corpus (AR21) with annual reports of six companies from three sectors: financial sector, consumer sector, and energy sector. Further studies should consider extending the corpus and investigating the impact of various translation contexts. The present study also limits the qualitative analysis into functions and language-related factors on why explicitations and implicitations occur. Therefore, further studies can extend this analysis by taking financial and other social factors into account.

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