

MLIS-5016 TransAccount
WP 2
Multilingual Terminology Database

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Deliverable D2.2

ALPNET Technology GmbH
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1 Changes to previous version

1.1 Version 1.0

New Version

Multilingual Terminology Database

2 SUMMARY

This document describes the multilingual terminological database based on the IAS standard. A conversion to MARTIF is described..

3 Structure of the Document

Chapter 4 explains how the data have been produced, while chapter 5 shows how the data have been imported into a terminology management system.

4 The Production Process

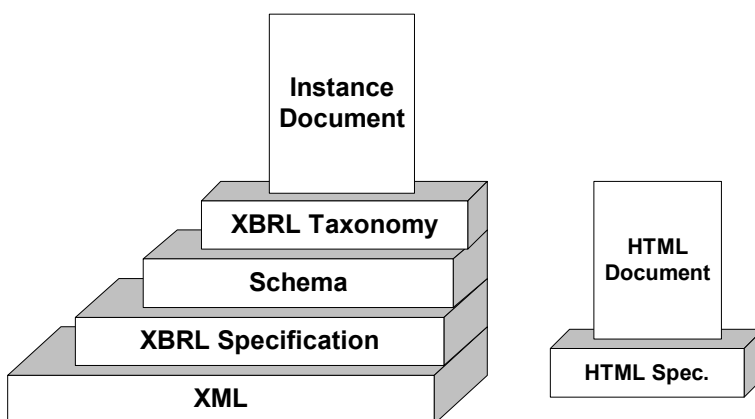
4.1 OBJECTIVES

Translating 2010 expressions from the XBRL IASCF taxonomy in English into French (Workpackage2-deliverable D2.2) The basis of this translation is XBRL taxonomy. The translation should be used to translate illustrative financial statements.

4.2 XBRL

The Extensible Business Reporting Language - XBRL - is the collective international effort of over 140 organisations to come to an agreement on the representation of business and financial reporting information/terms for use over the web/Internet. The mission of XBRL.org is to enhance the availability and cost effectiveness of the information drawn upon to create - or use data already contained within - the business reports. The goal of XBRL.org is to create, and facilitate the creation of, specifications that enhance the usability of information by all participants in the business information supply chain.

XBRL is a text-based language designed to express the structure of financial reporting information. XBRL operates within the framework of XML, the standard Internet format for expressing the content and structure of data. It allows users to define sets of data according to their needs, overcoming the limitations of HTML. The following diagram shows the different layers of XML/XBRL.



An XBRL taxonomy is a kind of 'dictionary' (metadata) of accounting terms in parent/child pairs. This is fundamental to XBRL, as it allows hierarchical structures to be created. The use of the IASCF draft XBRL taxonomy for the purpose of the project enabled us to benefit from the standardisation efforts that the IASB has achieved over the past years since the taxonomy directly derives from the international accounting standards.

4.3 THE PROCESS

The translation has been performed in two stages:

- 1) Translation by expert in Translation

This work has been performed by PwC France Translation team and supervised by a Director from this team. This Director is a native English speaker and is specialised in translation of illustrative financial statements from or into English or French. In relation to this project, in November 2001 PwC France translated from English into French the official index of the IAS published standards.

- 2) Two reviews of all the expressions by two IAS technical experts

A French Manager specialised in IAS and working in the Global Corporate Reporting Group in London reviewed and amended the work from the translation team. A final review had been performed by the French Director of the French IAS department who writes technical French books on Consolidated financial statements and on similarities and differences with IAS.

4.4 BASIS OF TRANSLATION

In order to guarantee, reliance and consistency, the translation work had been based considering:

* The 1999 official French translation of IAS managed by the "Conseil Supérieur de l'Ordre des Experts Comptables" (French organisation of Chartered accountants).

* Context of translation of financial statements: IAS technical experts of PwC amended this official translation when they considered the translation not relevant for a translation purposed to translate financial statements rather than accounting standards.

* Input from French most frequent vocabulary: Most frequent expressions from illustrative financial statements published in French were also analysed and quoted to translate some XBRL-IAS taxonomy expressions.

4.5 RESULTS OF THE TRANSLATION

- 1) Translation: the 2010 expressions have been translated

There was no issue from a strict point of view of translation. The IAS XBRL taxonomy had been followed as strictly as possible: the assumption is that there will be a mix of many expressions to built a sentence. Nevertheless, for some rare items some words have been added to complete the expression in French, because otherwise the expression would have not been understood in French.

- 2) IAS XBRL expressions: some expressions may be reviewed for potential improvements

Improvements may be considered for the IAS expressions of the draft IAS taxonomy selected from XBRL taxonomy. XBRL taxonomy is a relevant basis for a lot of expressions. But, the objectives of XBRL and of Transaccounts are different. The XBRL taxonomy provides some expressions in order for users to identify the financial information in a particular format. The IAS XBRL Taxonomy has been built in this specific objective.

The objective of Transaccounts is not identical since it will be a tool design for translation of financial statements (the 4 primary statements: balance sheet, profit and loss accounts, statement of changes in shareholders equity, cash flow statements and the relevant and additional notes) presented in IAS GAAP into French language. Even if XBRL and Transaccount 's scope, treatment of financial statements, and their users will be the same the objectives are not similar. As a consequence, the practice of some expressions in the context of translation of financial statements is not always obvious.

The IAS technical experts underline that a few expressions refer to paragraphs of standards without describing the contents of the standards itself. Their point of view is that the reader should be able to analyse and understand the financial statements without going back to the standard. Other few expressions are closed to the standards or are presented without any detailed reference of a specific context.

4.6 OPTIONS SELECTED FOR THE TRANSLATION

Below is a list of options which have been selected for the translation:

1. LIFO: this term has been translated by DEPS –dernier entré premier sorti, but LIFO could be used also in the French translation as we use it in France.
2. Treasury shares: translated by a generic expression "actions propres" but in case of consolidated financial statements the translation of "treasury shares" should be "actions d'auto-contrôle".
3. Amortisation and depreciation have the same translation in French (amortissements). In English amortisation is used for intangible and depreciation for tangible assets. We have used the same word "amortissement" when the context was obvious (for instance when it refers to a schedule of intangible or tangible assets). In other cases we have added "amortissements des immobilisations corporelles" ou "amortissements des immobilisations incorporelles".
4. When "depreciation" or "amortisation" is not followed by the word "expenses" we have chosen to translate it by the word "amortissement" except when it was obvious for us that the expression will be used for P&L financial statements, in this case we have translated the expression by "dotation aux amortissements".
5. "movements" has been translated by "mouvements" but could also be translated by "variations".
6. "cost or valuation": we supposed that this expression should be translated in the context of "gross amount" and translated it by "coût ou valeur réévaluée". But if in the translation tool the expression refers to the "net carrying amount" it should be translated by "valeur nette comptable".
7. "goodwill and negative goodwill" : we have chosen to keep the word "goodwill" which is the rule followed by OEC in the translation of the standards , but from a strict French point of view it should be translated as "écart d'acquisition" et "écart d'acquisition négatif".
8. "preferred shares": we have translated the expression by "actions préférentielles" as it is the most frequently used expression in France. But it should be noted that the OEC used two expressions in the official translation of the standards: "actions préférentielles" ou "actions de préférence".
9. "gross and net" : at the end of the expression : we use the singular and not the plural.
10. "discontinuing activities": we have translated by "abandons d'activité" ou par "activités en cours d'abandon". IAS 35 includes a distinction between activities which are "discontinued" and "discontinuing activities", this distinction is not included in the IAS taxonomy.
11. "Bonds and notes" bonds have been translated in French by "obligations" and "notes" have been translated by "effets" also we see only a slight difference between the two words "bonds" and "notes" in English
12. "perpetual notes and bonds" : we have translated "perpetual" as "perpétuel" as did the OEC in the official translation of IAS. In France we also use the term "à durée indéterminée".
13. "current and non current" is translated by "courant" et "non courant" as did the OEC in the official translation of IAS ; the terms court terme" et "moyen et long term" are also used in France but they

should not be used in the translation (except when we did use them in some specific cases) because they do not have the same meaning as "current and non current" as defined under IAS

14. "joint venture" : we have chosen the expression "sous contrôle conjoint" and not "co entreprise" which is not used in France.
15. "period" : we have chosen the translation "periode" and not "exercice" in order to allow the translation of the term for interim financial reports.
16. "non cash adjustments": this term has been translated by "éléments sans effet de trésorerie".
17. We have scoped out the translation in the context of the standards for some expressions. For example: items 472 to 476, 481 to 509, 1098...

4.7 APPLICATION OF TRANSACCOUNTS PROJECT

- 1) French translation of IAS in the Context of IAS compulsory in 2005 in European Union and Globalisation of European Markets : Euronext.

In the context of globalisation of the markets and the future obligation to use IAS by 2005: some 7,000 listed companies will have to issue financial statements in IAS. To date, links between the project, the European Commission (DGXV ; K. Van Hulle) and the IASB (G. Gélard, French liaison member) have been developed in order to enlarge the scope of the project from a political and practical point of view in the context of the future obligation to use the IAS standards in 2005 and obligations of translation in French.

With the new pressure of the markets and in particular the requirements of IAS publishing from Euronext: a reliable and understandable translation of illustrative financial statements will be a priority.

- 2) This translation is in advance of the state of art but in the future it will be useful for IAS translations.

This translation is in advance of the state of art as IAS taxonomy is still in draft. But this translation will be useful for translation of financial statements, or of any IAS technical text. This tool will be used by a large range of users: financial and accounting experts and specialists of non-financial enterprises (large and small companies, multinational groups, international organisations), audit firms and accountants, banks, financial analysis companies and stock exchanges, financial data providers.

5 The Term Database

The terminological data supplied by PwC have been imported into the terminology management system "OpenNetTerminologyManager", on Open Source based terminology management system. For information see **Waldhör, K. 2002**.

The following screen shot shows an example output.

For file locations see **References**.

OpenNetTerminologyManager

Concept Search Results

(11/11) [Payment Of Finance Lease Liabilities](#) [EN]
Concept Related Attributes: Classification System: IAS Classification Number: 77:app.1
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:30
[FR/TransAccount] [remboursement de dettes liées à des contrats de location financement](#)
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:30

(12/12) [Property, plant and equipment acquired by means of finance lease](#) [EN]
Concept Related Attributes: Explanation: référence 17.24 ou 17.28
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:09
[FR/TransAccount] [immobilisations corporelles acquises au moyen de contrats de location financement](#)
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:09

(13/13) [Repayments of finance lease obligations](#) [EN]
Concept Related Attributes: Classification Number: 7.17.e
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:13
[FR/TransAccount] [remboursements des dettes relatives aux contrats de location financement](#)
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:13

(14/14) [Total finance lease liabilities](#) [EN]
Concept Related Attributes:
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:37
[FR/TransAccount] [total des dettes sur locations financement](#)
Term Related Attributes: Creation Author: PwC Creation Date: 2002-03-29 20:44:37

[Initial Matches Back 10 Matches](#)

The export function of the terminology system allows also the export of the data in MARTIF format (TBX).

An example is show here:

```
<termEntry id="ID1545501853">
  <descrip type='classificationSystem'>IAS</descrip>
  <descrip type='classificationNumber'>F.21</descrip>
  <langSet lang="EN">
    <tig>
      <term>Disclosures</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
  <langSet lang="FR">
    <tig>
      <term>notes annexes</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
</termEntry>
```

```
</tig>
</langSet>
</termEntry>
<termEntry id="ID1545501854">
  <descrip type='classificationSystem'>IAS</descrip>
  <descrip type='classificationNumber'>1.75</descrip>
  <langSet lang="EN">
    <tig>
      <term>Income Statement</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
  <langSet lang="FR">
    <tig>
      <term>compte de résultat</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
</termEntry>
<termEntry id="ID1545501855">
  <descrip type='classificationSystem'>IAS</descrip>
  <descrip type='classificationNumber'>1.53</descrip>
  <langSet lang="EN">
    <tig>
      <term>Balance Sheet</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
  <langSet lang="FR">
    <tig>
      <term>Bilan</term>
      <termNote type='creationAuthor'>PwC</termNote>
      <termNote type='creationDate'>2002-03-29 20:44:08</termNote>
    </tig>
  </langSet>
</termEntry>
```

A simple export into a Trados format is also possible:

```
***
<Lang1>IAS Common Practices
<lan>EN
<Lang2>Pratiques courantes IAS
<lan>FR
***
<Lang1>Financial Statements
<lan>EN
<Lang2>états financiers
<lan>FR
***
<Lang1>Disclosures
<lan>EN
<Lang2>notes annexes
<lan>FR
***
<Lang1>Income Statement
<lan>EN
<Lang2>compte de résultat
<lan>FR
***
<Lang1>Balance Sheet
<lan>EN
<Lang2>Bilan
<lan>FR
***
```

6 The Eurosources Database

Data have been also produced by the EUROSOURCES which left the consortium due to bankruptcy. Those data have been delivered in XML form; they also have been imported into OpenNetTerminologyManager. This was done by converting the data to TWB format. For file locations see **References**.

```
<TrU>
  <Seg L=UKE>asset
  <Seg L=FRE>actif
</TrU>
<TrU>
  <Seg L=UKE>asset
  <Seg L=FRE>actif
</TrU>
<TrU>
  <Seg L=UKE>long-term assets
  <Seg L=FRE>actif immobilisé
</TrU>
<TrU>
  <Seg L=UKE>long-term assets
  <Seg L=FRE>actif à long terme
</TrU>
<TrU>
  <Seg L=UKE>long-term assets
  <Seg L=FRE>actif non courant
</TrU>
<TrU>
```

```
<Seg L=UKE>long-term assets  
<Seg L=FRE>actif non courant  
</TrU>
```

7 References

The files mentioned are contained on the CD-ROM in the directory: **TransAccountReview-2**.

TransAccount terminological PwC data:

TRANSLATIONcc.doc	contained in D2.2/Data-PwC	
TransAccount.tbx	contained in D2.2/Data-PwC	Export of data into TBX Martif format
TransAccount.multiterm	contained in D2.2/Data-PwC	Export of data into Multiterm format

TransAccount terminological Eurosources data:

*.xml	contained in D2.2/ Data-Eurosources	Geneter based file
termino.twb	contained in D2.2/Data-Eurosources	Export of data into Multiterm format

OpenNetTerminologyManager, 2002: <http://openwebterm.sourceforge.net/>

Waldhör, K. 2002: OpenNetTerminologyManager- a Web and Standards based OpenSource Terminology Management Tool; paper submitted and accepted for LREC2002 workshop on the international standardization of terminology and language resource management, Las Palmas, Canary Islands – Spain, 28 May 2002. This paper is also contained in the directory **TransAccountReview-2/D2.2/OpenNetTerminologyManager.pdf** for reference purposes.