LATVIJAS UNIVERSITĀTE

BAKALAURA DARBS

RĪGA 2022

UNIVERSITY OF LATVIA

FACULTY OF HUMANITIES

DEPARTMENT OF ENGLISH STUDIES

ANALYSIS OF LATVIAN EQUIVALENTS FOR ENGLISH TERMS DESIGNATING ECONOMIC OFFENCES

NOZIEDZĪGUS EKONOMISKOS NODARĪJUMUS APZĪMĒJOŠO ANGĻU VALODAS TERMINU LATVIEŠU VALODAS ATBILSMJU ANALĪZE

BACHELOR THESIS

Sendija Beata Lazdiņa

Matriculation card No. sl18053

Adviser: assoc. prof. Dace Liepiņa

RĪGA 2022

ACKNOWLEDGEMENTS

First and most importantly, I would like to express my sincere and utmost profound gratitude to my thesis advisor assoc. prof. Dace Liepiņa for the opportunity to consult her while working on the thesis and for her timely and helpful guidance throughout the whole process. Her encouragement, advice and effort are highly appreciated.

My sincere appreciation also goes to all the professors and lectors that have contributed to my study process throughout the years and helped me and my fellow students come up to this point, providing the knowledge and skills we needed.

Finally, I would like to express my appreciation to my fellow students, course mates, friends and family that have supported and motivated me throughout the years to help me reach this point and go on further.

ANOTĀCIJA

Līdzvērtība ir apspriesta gan kā utopiska, gan kā pastāvoša un nepieciešama tulkošanas teorijā. Pētījums palīdz gūt izpratni par to, kā līdzvērtība tiek panākta Latvijas Krimināllikuma tulkojumā angļu valodā, salīdzinot ar terminiem, kas izmantoti citos tiesību aktos valstīs, kur oficiālā valoda ir angļu. Mērķis ir identificēt un analizēt terminoloģiskos ekvivalentus, kas apzīmē ekonomiskos nodarījumus, kas tiek izmantoti latviešu valodā salīdzinājumā ar valstīm, kā Apvienoto Karalisti, ASV un Kanādu. Šajā darbā tiek izmantotas tādas kvalitatīvas izpētes metodes, kā literatūras apskats un satura analīze. Konstatēts, ka visvairāk izmantotā tulkošanas stratēģija latviešu – angļu valodas tulkojumā Latvijas likumdošanā ir kalks. Turklāt, visvairāk izmantotā līdzvērtīgu terminu veidošanas metode ir denotīvu/referenciālu ekvivalentu veidošana. Pētījumā tika secināts, ka Latvijas tiesību akta tulkojumā angļu valodā pastāv tendence izmantot kalkus, nevis atbilstošus jau pastāvošus ekvivalentus, kas tiek plaši izmantoti citās tiesību sistēmās.

Atslēgas vārdi: juridiskā terminoloģija, tulkošana, līdzvērtība, Krimināllikums, ekonomiskie nodarījumi, Lielbritānija, ASV, Kanāda, Latvija, salīdzinājums.

ABSTRACT

Equivalence has been debated both as a utopian concept and as an existing and crucial concept to translation theory. The research helps gain an understanding of how it is achieved in the English translation of the Latvian Criminal Law, compared with the terms used in other legislations from English-speaking countries. The goal is to identify and analyse the terminological equivalents designating economic offences used in Latvian versus English-speaking countries such as the United Kingdom, the United States and Canada. Qualitative research methods such as literature review and qualitative analysis of the sample were used to conduct the research. It is found that the most used translation strategy in the Latvian – English translation of the Latvian legislation is a calque. Furthermore, the most common technique of equivalent term formation is referential/denotive equivalence. The research concluded that there is a pattern of overusing calques when looking for equivalents in the English translation of the Latvian legislation rather than using appropriate existing equivalents that are widely used in other legal systems.

Keywords: legal terminology, translation, equivalence, Criminal Law, economic offences, United Kingdom, United States, Canada, Latvia, comparison.

Table of Contents

INTRODUCTION

Laws, rules, and regulations provide the society with mechanisms for ensuring accountability and order, helping to resolve conflict situations, set boundaries, protect the rights of the society as a whole and each individual person as well. Law protects and provides society with clear and exact guidelines on how people should act in most situations and how conflicting scenarios should be resolved. Even more, they protect people, companies, and countries from wrongdoers by providing a clear set of principles that ensure official recognition of offences and subsequent penalties.

Although laws provide these regulations and guidelines for society to follow, differences in historic and cultural development have resulted in the emergence of diverse systems of law in different nations. This accounts for differences in the interpretation of various legal phenomena that manifest themselves in legal terminology used in the respective system of law. This is especially crucial when it comes to legal texts where precision and full understanding of the text plays a major role in the correct application of the translated laws and regulations. This highlights the necessity of equivalence (as much as it can be achieved) in legal translation to be able to transfer the meaning from the source text to the target text as faithfully as possible.

Furthermore, Simonnæs (2013: 92) explains that "the differences between legal systems, e.g., legal institutions, judicial systems, and courtroom procedures, vary a lot, especially when Common law and Civil law are at stake". Therefore, when the laws of a civil law country (e.g., Latvia) have to be translated into English, which originally is the language of common law countries (e.g., the UK, the USA, Canada), it has to be taken into consideration, that each of the systems may use different terminology for similar concepts.

Since Latvia joined the European Union in 2004, the need for translating laws from Latvian to English and vice versa has only increased. That is because English is the most commonly known language across the European Union and is used as the primary language of communication between all member states and, according to the official website of the European Union, "English remains an official EU language, despite the United Kingdom having left the EU. It remains an official and working language of the EU institutions as long as it is listed as such in Regulation No 1" (Online 2). Furthermore, "English is also one of Ireland's and Malta's official languages" (ibid.). In the EU it is important to have access to laws and regulations of all member states translated for everyone to understand to enable the benefits of a citizen of any member state across the EU, such as work, education and residential rights, business and consular protection rights, access to health care benefits, property ownership rights and other rights to justice in any system. The same applies to obligations and enforcement of legitimate activities. Even though any EU citizen has these rights and obligations in any of the EU countries, those rights and obligations will be tailored to the ones set by the laws of the country in question. Therefore, an equivalent translation of the laws is important for non-native residents that exercise these rights and obligations of justice.

Even though the common opinion is that equivalence in translation cannot be reached, most translators still try to get as close as possible to such an outcome for it accounts for the correctness and trustworthiness of the translated text. Therefore, the focus of the present research is Latvian equivalents for English terms designating economic offences.

Thus, the **goal** of the research is to identify and analyse the terminological equivalents designating economic offences used in Latvian versus English-speaking countries such as the United Kingdom, the United States and Canada.

The following **research question** has been formulated: What type of equivalence prevails in the formation of Latvian equivalents for English terms designating economic offences?

The following **enabling objectives** have been identified for the achievement of the research goal:

1. to examine and analyse theoretical sources on equivalence in translation
2. to examine and analyse theoretical sources on term formation
3. to establish the sample of terms for analysis
4. to apply the theoretical framework in the analysis of the types of Latvian equivalents for English terms designating economic offences
5. to draw relevant conclusions.

The following **research methods** have been applied:

1. Theoretical: a literature review of theories on term formation and equivalence
2. Empirical: qualitative analysis of the sample of terminological equivalents – a case study of Latvian equivalents for English terms designating economic offences.

The paper consists of two parts – theoretical and empirical. The theoretical part gives an overview of the concept of equivalence in translation theory and theoretical aspects of terminology and term formation methods. The empirical part of the research paper ***Analysis of Latvian Equivalents for English Terms Designating Economic Offences*** deals with the methodology and corpus of the empirical analysis and the actual analysis of Latvian equivalents for English terms designating economic offences.

The first chapter in the theory part is *(1.) THE CONCEPT OF EQUIVALENCE IN TRANSLATION THEORY*. It has 3 subchapters: *(1.1.) Types of equivalence in translation, (1.2.) Translation strategies applied to achieve equivalence* and *(1.3.) Equivalence in the transfer of legal terminology*. Subchapter *(1.1.) Types of equivalence in translation* gives an overview of various types of equivalence that can be reached in the process of translation. Subchapter *(1.2.) Translation strategies applied to achieve equivalence* provides different frameworks that can be applied in order to reach equivalence. Subchapter *(1.3.) Equivalence in the transfer of legal terminology* deals with the issues that may arise searching for equivalence in the transfer of legal terminology.

The second chapter in the theory part is *(2.) METHODS OF TERM FORMATION*. It includes 3 subchapters: *(2.1.) The concept of a term (2.2.), Methods of term formation* and (*2.3.) Overview of term formation in Latvian*. The first subchapter *(2.1.) The concept of a term* deals with the definition of a term and its fundamental notions. The second subchapter *(2.2.), Methods of term formation* explains the general methods used in term formation and the third subchapter (*2.3.) Overview of term formation in Latvian* gives an insight into the Latvian term formation methods specifically.

The third theory chapter *(3.) OVERVIEW ON THE DEVELOPMENT OF LEGAL TERMINOLOGY AS A SYSTEM* has 2 subchapters: *(3.1.) Peculiarities of the development of English legal terminology* and *(3.2.) Insight into the development of Latvian legal terminology.* The first subchapter *(3.1.) Peculiarities of the development of English legal terminology* goes into detail about how the English legal terminology has developed and its influences. The second subchapter *(3.2.) Insight into the development of Latvian legal terminology* does the same for Latvian terminology for comparison.

Finally, the fourth chapter *(4.) ANALYSIS OF LATVIAN EQUIVALENTS FOR ENGLISH TERMS DESIGNATING ECONOMIC OFFENCES* deals with the empirical part of the research. It is comprised of 5 subchapters. The first subchapter *(4.1.) Methodology and corpus of the empirical analysis* explains how the analysis is done and what is analysed. The second subchapter consists of 4 smaller chapters each comparing different types of English terms designating economic offences and their equivalents found in the US, the UK, Canadian and Latvian legislations:

4.2.1. Comparison of English terms related to fraudulent activities

4.2.2. Comparison of English terms related to asset laundering

4.2.3. Comparison of English terms related to bribery and corruption

4.2.5. Comparison of English terms related to other economic offences.

1. THE CONCEPT OF EQUIVALENCE IN TRANSLATION THEORY

This chapter provides an overview of the concept of equivalence and its emergence, types of equivalence in translation theory and the main translation strategies employed in achieving equivalence.

1.1. Types of equivalence in translation

Equivalence is one of the most widely discussed topics. Already since the 1970s each scholar has defined and characterised the phenomenon of equivalence differently, failing to come to a shared interpretation of the meaning of equivalence as well as its use and place in translation theory. Therefore, equivalence has been described both as a utopian concept and as an existing and crucial concept for translation theory. Meanwhile, other scholars are creating a sort of middle ground by changing the understanding of the concept altogether.

A diversity of views has emerged around this topic. Some, as Snell-Hornby points out (1988: 22), state that "the term equivalence, apart from being imprecise and ill-defined presents an illusion of symmetry between languages which hardly exists beyond the level of vague approximations, and which distorts the basic problems of translation." This is one of the radically more critical opinions in regard to equivalence, implying that the concept of it does not work in translation theory altogether.

When considering the concept of equivalence Wierzbicka (2003: 10) says: "Every language is a self-contained system and, in a sense, no words or constructions of one language can have absolute equivalents in another." Even though she claims that no absolute equivalents exist in any two language systems, she expands her statement by providing a different point of view on the concept, saying that "as soon as we abandon the notion of absolute equivalents and absolute universals, we are free to investigate the idea of partial equivalents and partial universals" (ibid.).

Furthermore, many scholars have defined equivalence as a concept of equivalent understanding of the source and target texts. Nykyri (2010: 78) points out that "equivalence in general, it is not a question of exact-equivalence, but of similarity or correspondence, and in a more detailed focus it is the nature of that similarity (or correspondence)." This is complemented by Zethsen's (2004: 126-127) claim that the focus in equivalence "is now on the receiver of the translated text and the skopos of the translation does in most cases mean non-equivalence with certain aspects of the source text. Equivalence is thus not an absolute, but relative concept and functionality, not complete equivalence, is considered the sound aim of the translator." Furthermore, Newmark (1988: 48) has said that the main purpose of equivalence should not be looking for equivalent terms and expressions but rather "to achieve 'equivalent effect', i.e., to produce the same effect (or one as close as possible) on the readership of the translation as has obtained on the readership of the original."

In the *Routledge Encyclopedia of Translation Studies* Kenny (2009: 97) provides a framework of types of equivalence combined by multiple scholars:

- Referential or denotive equivalence – "ST and TT words supposedly refer to the same thing in the real world" (ibid.)
- Connotative equivalence – "ST and TT words triggering the same or similar associations in the minds of native speakers of the two languages" (ibid.)
- Text-normative equivalence – "ST and TT words being used in the same or similar contexts in their respective languages" (ibid.)
- Pragmatic or dynamic equivalence – "ST and TT words having the same effect on their respective readers" (ibid.)
- Formal equivalence – "ST and TT words having similar orthographic or phonological features" (ibid.)
- Textual equivalence – "similarity in ST and TT information flow and in the cohesive roles ST and TT devices play in their respective texts" (ibid.)
- Functional equivalence – "not all the variables in translation are relevant in every situation, and that translators must decide which considerations should be given priority at any one time" (ibid.)

Baker & Saldanha (2009: 97) also list types of lexical equivalence:

- One-to-one equivalence – "a single expression in the TL for a single SL expression" (ibid.)
- One-to-many equivalence – "more than one TL expression for a single SL expression" (ibid.)
- One-to-part-of-one equivalence – "a TL expression that covers part of a concept designated by a single SL expression" (ibid.)
- Nil equivalence – "no TL expression for an SL expression" (ibid.)

Newmark (1988: 82-84) distinguishes 4 types of equivalents – cultural equivalent, functional equivalent, descriptive equivalent and synonymy. The cultural equivalent is "an approximate translation where a SL cultural word is translated by a TL cultural word" (ibid.:82-83). Newmark (1988: 83) provides "*baccalauriai* as '(the French) "A" level', or *Abitur* as '(the German/Austrian) "A" level'," as an example of cultural equivalents. Even though these are not completely equivalent terms due to differences in the culture and school systems in the source and target languages, it gives the TL readership an understanding of the level of education that the SL refers to by aligning it to the TL culture. As concerns the use of these types of equivalents, Newmark (1988: 83) explains: "Their translation uses are limited, since they are not accurate, but they can be used in general texts, publicity and propaganda, as well as for brief explanation to readers who are ignorant of the relevant SL culture."

The functional equivalent is a common procedure that, according to Newmark (1988: 83), "applied to cultural words, requires the use of a culture-free word, sometimes with a new specific term; it therefore neutralises or generalises the SL word; and sometimes adds a particular." Newmark (1988: 83) provides the following examples - "*baccalauriat* - French secondary school leaving exam" or "*Sejm* - Polish parliament".

The descriptive equivalent is a combination of description and function of the source language's cultural element. Newmark (1988: 83-84) states that "thus, for *machete*, the description is a 'Latin American broad, heavy instrument', the function is 'cutting or aggression'; description and function are combined in 'knife'."

Newmark (1988: 84) uses the word *synonym* "in the sense of a near TL equivalent to an SL word in a context, where a precise equivalent may or may not exist." He goes on to explain that such procedure "is used for a SL word where there is no clear one-to-one equivalent, and the word is not important in the text, in particular for adjectives or adverbs of quality" (ibid.). Newmark (1988: 84) provides the following examples - "*personne gentille*, 'kind' person" or "'awkward' or 'fussy', *difficile*". However, Newmark (1988: 84) adds that this specific type of equivalence is only to be used for less important words to be able to translate the segments of meaning in a more accurate way, because "unnecessary use of synonyms is a mark of many poor translations" (ibid.).

1.2. Translation strategies applied to achieve equivalence

Translation strategies are yet another widely debated topic in translation theory. According to Chesterman (2016: 85), "different kinds of distinctions have been made between strategies, tactics, plans, methods, rules, processes, procedures and principles etc.: the result has been considerable terminological confusion." However defined and divided, they help translators solve the problems of translation and learn translation as such. They help the translator produce a target text "not necessarily to achieve maximum equivalence, but simply to arrive at the best version they can think of, what they regard as the optimal translation." (ibid.: 86)

Kearns (2009: 283) provides two types of divisions for translation strategies – *procedural* and *textual* strategies and *local* and *global* strategies. *Procedural* strategies are explained as the strategies that are focused on the procedures of translation. Such procedures include solutions of translation problems that the translators are faced with during the translation process; however, this view of strategy is rather subjective since the problems of one translator are not problems of another and can be interpreted differently by each individual. Most often these strategies can only be observed and developed through the analysis of the already produced target texts.

On the other hand, Kearns (2009: 283) describes *textual* strategies as the strategies that apply to "descriptions of the results of procedures." Then, Kearns (2009: 283) goes on to explain that "the discussion of strategies along these lines generally follows very different lines of enquiry to procedural discussions of strategies and tends to focus on the free/literal translation dichotomy or on issues of translatability."

When dividing *local* and *global* strategies, Kearns (2009: 283) says that "*local strategies* relate specifically to the translation of particular language structures and lexical items, while *global strategies* operate at a more general level and pertain to broad questions of textual style and the choice between suppressing or emphasizing specific aspects of the source text."

Chesterman (2016: 89-109) starts by dividing *comprehension* and *production* strategies. While *comprehension* strategies are related to the analysis of the source text, production strategies are the ones that show the results of the *comprehension* strategies. Chesterman (2016: 89) states: "they have to do with how the translator manipulates the linguistic material in order to produce an appropriate target text." He then goes on to classify the *production* strategies – mainly syntactic/grammatical (G), mainly semantic (S) and mainly pragmatic (Pr) – implying that these groups can also overlap and co-occur.

First, according to Chesterman (2016: 91-98), there are 10 main syntactic strategies:

G1: Literal translation – "maximally close to the SL form, but nevertheless grammatical" (ibid.: 91)

G2: Loan, calque – a deliberate choice of "both the borrowing of individual items and the borrowing of syntagma" (ibid.: 92)

G3: Transposition – "any change of word-class, e.g., from noun to verb, adjective to adverb" (ibid.: 93)

G4: Unit shift – "occurs when a ST unit is translated as a different unit in the TT", such units include morphemes, words, phrases, clauses, sentences and paragraphs (ibid.)

G5: Phrase structure change – "comprises a number of changes at the level of the phrase, including number, definiteness and modification in the noun phrase, and person, tense and mood in the verb phrase" (ibid.)

G6: Clause structure change – "changes that have to do with the structure of the clause in terms of its constituent phrases," e.g., "active vs. passive voice, finite vs. non-finite structure, transitive vs. intransitive" (ibid.: 94)

G7: Sentence structure change – "affects the structure of the sentence unit, insofar as it is made up of clause units," e.g., changes of main-clause and sub-clause status of sub-clause types (ibid.: 95)

G8: Cohesion change – "affects intra-textual reference, ellipsis, substitution, pronominalization and repetition, or the use of connectors of various kinds" (ibid.)

G9: Level shift – "the mode of expression of a particular item is shifted from one level to another" (levels: phonology, morphology, syntax and lexis) (ibid.: 96)

G10: Scheme change – "the kinds of changes that translators incorporate in the translation of rhetorical schemes such as parallelism, repetition, alliteration, metrical rhythm etc." (ibid.: 97-98) This strategy provides 4 different alternatives:

a) ST scheme X → TT scheme X (no change of scheme)
b) ST scheme X → TT scheme Y (ST scheme is changed to another that seems to have a similar function in the TL)
c) ST scheme X → TT scheme Ø (the scheme is abandoned absolutely)
d) ST scheme Ø → TT scheme X (some kind of a rhetorical scheme is used without a specific need to do so)

Next, after the 10 syntactic strategies, Chesterman (2016: 99-103), provides the framework for 10 different semantic strategies:

S1: Synonymy – selecting "not the "obvious" equivalent but a synonym or near-synonym for it" (ibid.: 99)

S2: Antonymy – selecting an antonym and combining it with a negation element

S3: Hyponymy

a) ST superordinate → TT hyponym (specification)
b) ST hyponym → TT superordinate (generalization)
c) ST hyponym X → TT hyponym Y (of the same superordinate)

S4: Converses – "pairs of (usually) verbal structures which express the same state of affairs from opposing viewpoints, such as *buy* and *sell*" (ibid.: 100)

S5: Abstraction change – "a different selection of abstraction level may either move from abstract to more concrete or from concrete to more abstract" (ibid.)

S6: Distribution change – "a change in the distribution of the "same" semantic components over more items (expansion) or fewer items (compression)" (ibid.: 100)

S7: Emphasis change – "adds to, reduces or alters the emphasis or thematic focus" (ibid.: 101)

S8: Paraphrase – "results in a TT version that can be described as loose, free, in some contexts even undertranslated" (ibid.) (common for translation of idioms)

S9: Trope change – "applies to the translation of rhetorical tropes (i.e., figurative expressions) in the same way as strategy G10 above applied to the translation of schemes." (ibid.)

S10: Other semantic changes – "include other modulations of various kinds, such as change of (physical) sense or of deictic direction" (ibid.: 103)

Finally, as the last type of translation strategies to achieve equivalence, Chesterman (2016: 104-109), puts forward a division of 10 different pragmatic strategies:

Pr1: Cultural filtering – "also referred to as naturalization, domestication or adaptation; it describes the way in which SL items, particularly culture-specific items, are translated as TL cultural or functional equivalents, so that they conform to TL norms" (ibid.: 104)

Pr2: Explicitness change – gives the TT either "more explicitness (explicitation) or more implicitness (implicitation)" (ibid.: 105)

Pr3: Information change – "either the addition of new (non-inferrable) 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" (ibid.: 106)

Pr4: Interpersonal change – "operates at the level of the overall style: it alters the formality level, the degree of emotiveness and involvement, the level of technical lexis and the like: anything that involves a change in the relationship between text/author and reader" (ibid.)

Pr5: Illocutionary change – "changes of speech act" (ibid.: 107)

Pr6: Coherence change – change of "the logical arrangement of information in the text, at the ideational level" (ibid.)

Pr7: Partial translation – "summary translation, transcription, translation of the sounds only, and the like" (ibid.: 108)

Pr8: Visibility change – "change in the status of the authorial presence, or to the overt intrusion or foregrounding of the translatorial presence" (ibid.)

Pr9: Transediting – describes the "sometimes radical re-editing that translators have to do on badly written original texts: it includes drastic re-ordering, rewriting, at a more general level than the kinds of changes covered by the strategies so far mentioned" (ibid.)

Pr10: Other pragmatic changes – layout or choice of dialect, e.g., BrE or AmE

Kearns (2009: 284) argues that one of the key global divisions of translation strategies has been one of the *literal* and *free* translation. This division, according to Kearns (2009: 284), relates "to the degree to which strategies may involve manipulating a source text in its transition to a target text, with the extent of this manipulation often being determined by the relationship of target text receivers to the source culture." However, many scholars have argued that this issue of translation is more complex to oversimplify with such a dull division.

1.3. Equivalence in the transfer of legal terminology

Equivalence is very important in legal discourse, where the translated documents must provide precise information to be equally reliable in all translations. Simonnæs (2013: 92) points out: "[..] the translator has to use an appropriate translation strategy to overcome the gap between source (legal) culture and target (legal) culture." She continues by explaining that the main problem in legal translation is "to be aware of the possible conceptual differences between the legal systems involved which will strongly influence the translation product. Identifying and subsequently translating culture bound terms has proven to be particularly challenging" (ibid.: 94).

When discussing equivalence in the transfer of legal terminology Biel (2008: 22) states that "in contrast to other types of LSP translation, such as medicine, science or technology, legal translation tends to involve more culture-specific than universal components." Biel (2008: 23) explains this by saying that "Legal systems have their own history, organising principles, patterns of reasoning and have been designed to answer the needs of a particular nation." She concludes that "this inevitably leads to the incongruity of legal concepts between national systems" (ibid.). Cheng and Sin (2008: 37) explain this by saying that "it means legal translation needs to meet to two kinds of equivalences: the equivalence of communicative function and the equivalence of legal function."

Chromá (2011: 38) states that since "the focus of translational theories has shifted from the strong orientation on the source text to emphasising the purpose of translation, which may determine the mode and process of a translator's work, the understanding of equivalence has also slightly modified." This means that now it is possible to speak about equivalence at every level of a text: "lexical units, phrases, sentences, paragraphs and the text as a whole" (ibid.). At the same time, she explains that it is impossible to achieve equivalence at a higher level, e.g., discourse, because many translated legal documents would not have the same power in the target language system as it does in the source language system.

Chromá (2011: 38) provides the British letter of claim translated into Czech as an example, saying that it "can never be used for the commencement of a civil action before a

Czech court as neither the formal nor substantive elements required by Czech law would be preserved." A similar issue arises to measuring translational equivalence only through legal vocabulary where it is illustrated that "*an information, criminal complaint* and *indictment* are documents instituting criminal proceedings in the US," (ibid.: 39) however, it is not clear which of those should be used as "a proper legal equivalent in translation into English should the source criminal law have just one such document containing some features of each of them" (ibid.).

For that reason, Chromá concludes that "attaining equivalence in the translation of legal terms should go with conceptual analysis of a particular term; translation may require not only a comparative conceptual analysis of the source term and its potential equivalent in the target language and/or legal system but also comparative research into a wider (extra-linguistic and possibly extra-legal) context," (ibid.) and provides 3 degrees of equivalence put forward by Šarčević (2000: 238), mentioned in Chromá (2011: 39):

a) "*near equivalence*, where concepts in the source language and target language expressed by the respective terms share all of their essential elements and most of their accidental characteristics" (ibid.)
b) "*partial equivalence*, where concepts in the source language and target language share most of their essential elements and only some of their accidental characteristics" (ibid.)
c) "*non-equivalence*, where concepts in the source language and target language share a few or none of their essential elements and no accidental characteristics" (ibid.)

While the first two degrees of equivalence in this framework according to Šarčević (2000: 238), mentioned in Chromá (2011: 39), could be achieved by using a "functional or substantive equivalent in the target law," in the final degree the term from the source text could be substituted by a target language explanation or description of its meaning in the source law.

Meanwhile, Paolucci (2011: 91) looks at different types of equivalence, showing how different scholars approach the topic. He states that scholars as

> Šarčevič (1997: 237), distinguish between *near equivalence, partial equivalence*, and *non equivalence*. Others, such as De Groot (2006: 430), divide equivalents into *full equivalent*, *closest approximate equivalent (acceptable equivalent)*, and *partial equivalent,* whereas Ajani and Megale distinguish between *equivalenza completa o quasi completa* (complete or almost complete equivalence), *equivalenza parziale* (partial equivalence) and *equivalenza funzionale* (functional equivalence). Beaupré, Sager, Caponi, and Garzone, on the other hand, talk about *legal equivalence*.

Paolucci (2011: 91-94) goes on to look at the various types of equivalence in more detail. The first type of equivalence Paolucci (2011: 91) looks at is *complete or almost complete equivalence*, which according to his observations "occurs in those (rather rare) cases in which, for example, two regulatory frameworks have the same content and produce similar legal effects in the respective systems, or two bodies have the same competences or perform the same functions."

The next type of equivalence Paolucci (2011: 92) examines is *partial equivalence*, which, as he states, "can be found in all those cases in which the correspondence between the content, powers, or effects of two regulatory frameworks or two bodies in different legal systems is not complete." Another type of equivalence examined by Paolucci (2011: 92) is *functional equivalence*, which, as explained by him is "a translation process that – together with a meditated calculation of losses, use of compensations, and other strategies – may often provide a solution to complex issues."

Finally, Paolucci (2011: 93) looks at *legal equivalence*, explaining that "this criterion takes into account the special features of legal discourse and in particular its pragmatic aspects, following a more flexible attitude compared to the past, more recipient-oriented, and therefore more aware of the needs of the recipients."

However, after examining the different types of equivalence put forward by the aforementioned scholars, Paolucci (2011: 95-97) puts forward his own classification of equivalence:

- Formal and substantial equivalence – "in rather rare cases, in which certain legal institutions contain norms that regulate the same activity in a similar way in different legal systems or when an institution or a body has a homonymous formal denomination (due to a literal translation of a neologism or a calque) and similar assignments and functions in the respective legal systems" (ibid.: 95)
- More formal than substantial equivalence – "in cases in which the translation of certain legal institutions, names of institutions, offices, bodies, or other terms is equivalent in the form, but not completely in the content, or the substance" (ibid.)
- Merely substantial equivalence – "occurs, similarly to functional equivalence, in the following cases:" (ibid.)
    a) "When legal institutions contain norms that regulate the same activity in different legal systems in a similar way, but their *nomina iuris* do not correspond in form" (ibid.)
    b) "When two institutions or bodies, although they have similar assignments and functions, have a *nomen iuris* that does not correspond in form" (ibid.: 96).

In summary, there is a diversity of views and definitions for types of equivalence in different terms, however, there are uniting concepts for all. For example, the form of equivalence named as *near*, *complete or almost complete* or even *formal and substantial* represents a type of equivalence where the concepts have the same or very similar characteristics, functions and effects in both languages. Similarly, the form of equivalence named as *partial* or *more formal than substantial* describes a type of equivalence where the forms are the same or very similar while some of the characteristics differ. The same applies to the form described as *non-equivalence*, *functional* or *merely substantial* equivalence, which are all described as types of equivalence that offer a solution when equivalence cannot be achieved.

2. METHODS OF TERM FORMATION

The following chapter provides a theoretical look at the concept of a term, and term formation methods, focusing specifically on the characteristics of legal terminology and giving insight into the equivalence in the transfer of legal terminology.

2.1. The concept of a term

Merriam-Webster (Online 3) dictionary defines the word *term* as “a word or expression that has a precise meaning in some uses or is peculiar to a science, art, profession, or subject” while Cambridge dictionary (Online 1) defines it as “a word or expression used in relation to a particular subject, often to describe something official or technical”. Both define it in a similar manner with such keywords as *word or expression* that is used in a particular field or to speak about a specific subject.

Furthermore, terminology is a crucial part of translation theory. Mainly, because, as Cabré (1999: 47) states, it “implies understanding the source text and this requires knowledge of the specific terms of the source and target languages.” Bowker (2009: 286) goes further to clarify that “there are three key notions associated with terminology, namely concept, definition and term.” She explains that these 3 fundamental notions come one after another to create the understanding of the concept that is a term.

It all starts with the thoughts that organize our worldview and knowledge about what happens around us – the concepts. Next, to divide concepts and make them specific and understandable to the rest of the public, they have to be defined by a specific definition that explains the main thought of the concept. After they have been defined, concepts can be put into terms (words or expressions), thus, according to Bowker (2009: 286), “terms are the linguistic designations assigned to concepts.”

To further this thought, Cabré, (1999: 81) states that, even though terms are a lot like general words when we examine them from the semantic and formal side, “the most salient distinguishing feature of terminology in comparison with the general language lexicon lies in the fact that it is used to designate concepts pertaining to special disciplines and activities.” Rey (1995: 24) describes the same opinion, dividing general lexis and terms: “with respect to the lexicon of a language, a terminology is a separate entity because it has certain characteristics of a metalanguage, and, to the extent that it aspires to mastering the real world and non-linguistic activities, it is fundamentally different from the lexicon.”

2.2. Methods of term formation

This chapter deals with the methods and purposes of term formation and distinguishes the types of term formation used in the theoretical framework.

Sager (1990: 61) states that "unlike words, whose origin is rarely traceable, terms are the result of more or less conscious creation. In a number of well-defined areas and subject fields [..] term creation occurs according to some specific plan". According to Sager (1990:80), two types of term formation can be distinguished – primary and secondary term formation. Based on this approach, Mantzari (2006: 3) explains that primary term formation happens when a term is monolingual and formed together with the concept it defines. "In the case of primary term formation of a term there is no pre-existing linguistic entity, even though appropriate term formation rules exist," (ibid.) furthermore, most often primary term formation is spontaneous. On the other hand, secondary term formation happens when a term is formed for an already existing concept in one of the following cases:

1. "as a result of the revision of a term in the framework of a single monolingual community" (ibid.)
2. "as a result of transferring knowledge to another linguistic community in which a corresponding term needs to be created" (ibid.)

In this type of term formation "there is always an already existing term, which is the term of the source language, and which can serve as the basis for secondary formation," (ibid.) furthermore, secondary term formation, as opposed to primary, can be planned and most often specific rules have to be applied.

Mantzari (2006: 5-8) goes on to explain the following term formation methods with the mechanisms used to implement the specific method:

1. Creating new forms – "New forms are new lexical entities that did not exist before" (ibid.: 5)
   - 1.1. Derivation – "the formation of a new term by adding one or more affixes to a root or to a word" (ibid.)
   - 1.2. Compounding – "formation effected by combining existing words or lexical elements, leading to a new form" (ibid.)
   - 1.3. Abbreviated Forms – used to create a more concise text or make long terms easier to remember
     - 1.3.1. Short Form – "an abbreviated form of a complex term or name of considerable length in words. It uses fewer words in order to designate the same concept" (ibid.: 6)

1.3.2. Abbreviation – “: Created by omitting words or parts of the words of which a term consists” (ibid.)

1.3.3. Clipped Form – “formed by truncating the front, middle or back portion of a single-word term” (ibid.)

1.3.4. Initialism – “formed from the first letters of each of the elements of a complex term or name. They are always pronounced letter by letter (ibid.)

1.3.5. Acronym – “formed by combining the initial letters or syllables of all or several of the elements of a complex term or name. Acronyms are always pronounced syllabically just like regular words (ibid.)

2. Using existing forms – new terms that are formed with the use of existing forms
   2.1. Conversion – “morphosyntactically differentiated usage of a single form, e.g., when an adjective is used as a noun or a noun as a verb” (ibid.: 7)
   2.2. Terminologization – “a general procedure through which a word or phrase from general language is transformed into a term designating a concept in a special language” (ibid.)
   2.3. Transdisciplinary (Internal) Borrowing – “a designation from one specific subject field is used in another one in order to represent a different concept. The characteristics making up the intension of both concepts in both subject fields are often comparable and analogous” (ibid.)
   2.4. Semantic transfer within a special language – “an existing term in a special language is used in order to designate a different concept, by an analogous extension” (ibid.)
      2.4.1. Simile – “designation of a concept by analogy with a different more well-known or familiar concept” (ibid.)
      2.4.2. Synecdoche (systematic polysemy) – “the whole is used for the part, and vice versa, the material for the object and vice versa, the building for the people who are in it etc.” (ibid.)
3. Translingual borrowing – terms that exist in one language are introduced to another language
   3.1. Direct Borrowing – “full adoption of terms from contemporary languages during the process of secondary term formation” (ibid.: 8)

3.2. Loan Translation – “the morphological elements of a term or whole words from the source language are translated literally (“word for word”) in order to form a new term in the target language” (ibid.)

2.3. Overview of term formation in Latvian

Since the research deals with Latvian equivalents for English terms, it is important to understand the aspects of Latvian term formation in more depth. Skujiņa (2002) states that “the first Latvian terms are dated back to the 16th century, with the first written (printed) matter in Latvian” (Online 7). She continues by explaining that the beginnings of the scientific approach to term selection and formation can be dated back to “the second half of the 19th century when different textbooks and manuals of various branches of science and technology as well as terminological dictionaries were published in Latvian” (ibid.) as well as “when essential problems of formation of terminology (the role of native derivatives and borrowings, the brevity of a term, etc.) were discussed in separate articles” (ibid.).

Skujiņa (2002) defines a term as “the result of the process of termination and by “term” we denote the unit of termination — a word or a combination of words that expresses (names and marks) a definite scientific conception in the terminological system of the respective branch of science” (Online 7). Further, she divides 3 groups of term formation principles:

- Linguistic principles:
  - Lexical aspect – word/term meaning
  - Semantic aspect – term definition, determines the choice of the term form – word formation model, syntax construction type, grammatical forms, and sometimes even phonetic composition
  - Phonological aspect – looks at the sound, i.e., letter pronunciation, writing and functional meaning in terminology
  - Morphological aspect – determines the morphological structure, i.e., parts of speech, compounds, prefixes, suffixes, grammatical gender, grammatical count, grammatical case
  - Word formation aspect – understanding the concept of the term to be, identifying the features and boundaries of the concept, and knowing the umbrella term and the other related terms

    - Syntactic aspect – understanding the syntactic link between different components, rules of component sequence, component count and term boundary issues
- Interlinguistic principles:
    - Interlingual aspect – analysing terminological phenomena in an international context
    - Closest contact language aspect – examining influences from the closest current and historical contact languages
    - Regional aspect – analysing regional lexical borrowing issues
- Extralinguistic principles:
    - Scientific approach principle – strengthening terminological theory, complying with scientific term requirements, regulating term formation, and mastering term formation methods, history, and future tendencies
    - Scientific management principle – organization, coordination, and management of terminological activities
    - Expert and linguist cooperation principle – field experts and linguists collaborating to achieve the optimal result
    - Term harmonisation principle – coordinating the terminology across the specific field, between various fields and on a general scientific level
    - Sociohistorical principle – harmonising terminological development with historical and cultural aspects as well as societies' leading views and tendencies
    - Information principle – ensuring a flow of information regarding newly developed terms and their practical use, and amendments made to previously drawn up terms.

The Terminology Commission of the Latvian Academy of Sciences (Online 8) provides a much shorter and simpler list of Latvian term formation principles:

- Systematicity (sistēmiskums)
- Preciseness in meaning and shortness of form (nozīmes precizitāte un formas īsums)
- Avoiding ambiguity (viennozīmīgums)
- Avoiding synonymity (mononīmiskums, t. i., sinonīmijas nevēlamība)

It can be observed that Latvian term formation is a long and complex process that requires linguistic, interlinguistic, scientific and sociohistorical knowledge to create terms that are as precise in meaning, definition, sound, and structure, avoiding ambiguity and overlapping of forms or meanings.

3. OVERVIEW ON THE DEVELOPMENT OF LEGAL TERMINOLOGY AS A SYSTEM

The present chapter deals with an overview of the development of English legal terminology as a system in the first subchapter and the development of Latvian legal terminology as a system in the second subchapter.

3.1. Peculiarities of the development of English legal terminology

Cabré (1999: 47) states that "a good technical translation not only has to express the same content as the source text, but it also has to do so in the forms that a native reader of the target language would use." However, it becomes especially important when this transfer must be done in the field of law. At that point, it is no longer just about the transference of the term itself, but most often it is about its transference to a target language with a different legal system.

As stated by Chromá (2011: 34), "the core factor of the interlingual legal translation is the translator´s ability to reasonably interpret the source text," explaining that such interpretation includes the carrying out of "an "intra-language translation" identifying, for example, the genre of the legal discourse, the genre of the source text (text-type), its narrative repertoire, legal concepts and their reflection in terminology, etc." (ibid.). For this reason, it is important to understand the development of the legal terminology of the legal systems in question, starting with the English legal terminology in this chapter.

Haigh (2009: 1) explains that "the English language contains elements from many different European languages and has also borrowed words from a wide variety of other languages," starting from Celtic, Roman, Latin, to Angle, Saxon and Jute, to Scandinavian, Norman and French. When looking at legal English, Haigh (2009: 2) states that it "reflects the mixture of languages that has produced the English language generally." Gubby (2016: 15) explains that "the English legal system is a common law system," which, according to her, has developed "as a system of case law; authoritative decisions were laid down by judges in court" (ibid.). Gubby (2016: 15) continues by explaining that, over time, a system developed where "decisions made by judges in the past should be upheld by judges in new cases if these new cases showed marked similarities to those that had gone before."

Chromá (2011: 36) explains that the *legal* part of the language of the law is mostly limited to legal vocabulary or technical words, adding that "terminology as part of vocabulary in legal texts creates no more than one third of the narrative of any legal text and its quantity varies in different text-types."

She goes on to review different classifications of English law vocabulary. First, Mellinkoff (2004: 11), mentioned in Chromá (2011: 36), groups the vocabulary into eight different categories:

- “common words with uncommon meanings /prayer as a form of pleading/” (ibid.)
- “Old English and Middle English words /witnesseth/” (ibid.)
- “Latin words and phrases /lex fori/” (ibid.)
- “words of Old French and Anglo-Norman origin /plaintiff/” (ibid.)
- “terms of arts /fee simple/” (ibid.)
- “argot /taking the fifth/” (ibid.)
- “formal phrases /approach the bench/” (ibid.)
- “lexical units with flexible meanings /reasonable/” (ibid.)

Second, Riley (1995: 73-79), mentioned in Chromá (2011: 36), provides a classification of three wider categories:

1) “*Pure* legal terminology as relatively a scarce group of lexical units or phrases (such as legal maxims) that are not used outside the branch of law unless stylistically marked. Examples are ‘detinue’ or ‘asportation’. This category usually includes Old and Middle English words, and Latin lexical units and phrases.” (ibid.)
2) “Legal terminology found in everyday speech: these are lexical units with related legal meaning, such as ‘land’, ‘negligence’ or ‘law’.” (ibid.)
3) “Everyday words which are assigned a special connotation in a given legal context; this often happens when a word or phrase regularly and primarily used in common speech becomes a part of the subject-matter of a statute thus acquiring new semantic dimensions either expanding or narrowing their original meaning.” (ibid.)

Finally, Hughes & Alcaraz (2002: 16-18), mentioned in Chromá (2011: 37), put forward similar categories as provided by Riley (1995):

1) “purely technical terms (meaning the lexical units and phrases found only in the legal setting, i.e. having no application outside law)” (ibid.)
2) “semi-technical or mixed terms” (ibid.)
3) “everyday vocabulary frequently found in legal texts” (ibid.)

3.2. Insight into the development of Latvian legal terminology

Since the empirical part of the study consists of the analysis of Latvian equivalents for English terms designating economic offences, it is also important to gain a general understanding of the developments of the Latvian Criminal law and its translation before analysing its contents.

It should be noted that the Latvian legal system is a civil law system, as opposed to the English legal system. The core difference, according to Gubby (2016: 16), is that “Civil law systems are coded systems, the laws being laid down in written form.”

Furthermore, Niedre (2001: Online) explains that the development of Latvian criminal law has encountered many obstacles throughout the 20th century. Being developed in-between two world wars and under the regime of the USSR (Union of Soviet Socialist Republics), Niedre (2001: Online) says that up until the renewal of the independence of the Republic of Latvia in 1990, Latvian criminal law was only a component of the USSR criminal law and system. However, at the end of 1990 it was decided to start a project for putting together the new Latvian Criminal law. Niedre (2001: Online) discloses that the experience with making the pre-war Latvian legislation was used as a foundation when choosing the most important designations of the law.

There were many different influences in the conceptual development of the law. Before having the new criminal law to enforce, Latvia was using the Latvian SSR Criminal Code of 1961. Niedre (2001: Online) explains that it was important to do an overview of the existing provisions and the development of the new provisions by integrating their depoliticization, humanization and decriminalization, which could only partly be done due to the country’s economic situation. Furthermore, he states that throughout the whole process of developing the new law, the assessment of foreign experts from the USA, Great Britain, Germany, Sweden etc. was welcomed to make it more relevant for and compliant with the criteria approved in the European Union while remaining compatible with the necessities of Latvian jurisdiction.

As officially stated in The Latvian Criminal Law (1998), Saeima, which is the parliament of the Republic of Latvia, issued the Latvian Criminal law on the 17th of June 1998 and it was entered into force on 1st of April 1999. Niedre (2001: Online) adds that since then various amendments have been made to the Latvian Criminal Law, partly to align with the criteria of the European Union. Balode (2018: Online) goes on to explain that in total 60 amendments have been made so far for three main reasons – to align with international and

EU procedures, to add procedures for new criminal offences and to improve the existing criminal penalty system.

Kļava (2011: Online) admits that the period from 2004, when Latvia was recognized and accepted as a member state of the European Union, has been full of events significant to the development of the current language situation in Latvia. Starting from gaining the status of Latvian being one of the official languages of the EU, facilitating terminology development and increase of translation volumes, to the creation of Latvian Language Agency and Latvian State Language Center that help facilitate the development of Latvian language and translations.

As regards the English translation of the law, it is a fairly new issue in the Latvian field of law. It has not been widely examined and most of the research in this field is quite new. As Latvian linguist and a Professor at the Ventpils University College Jānis Sīlis (2022: Online) states, translation studies and the theoretical or practical aspects of translation were not the focus of linguists or literary critics up until the first decades of the 20th century. And even then, the world wars and being under the regime of the USSR had a major impact on the development of Latvian translation studies. As Sīlis (2022: Online) explains – while under the USSR, and in the early stages of regaining Latvia's independence (1989-1993), Ieva Zauberga and Andrejs Veisbergs were the only authors who published in the field of Latvian translation science, starting the transition to the Western theoretical paradigm of translation science.

Since then, in 2019, Sīlis himself has also published a monograph “Trīs gadu desmiti Latvijas tulkojumzinātnē”, listing 160 other authors and their publications in translation studies. In total, these authors have written more than 1770 articles about different translations in languages such as English, French, Russian and German. Furthermore, the sixth volume (XXVI) of the Proceedings of the National Library of Latvia “Latvišu terminoloģija simts gados” was published in 2021 by the Latvian National Library. Its contents were comprised of articles written by the participants of the “Latvian Terminology 100” conference, organized by the National Library of Latvia in collaboration with the Terminology Commission of the Academy of Sciences of the Republic of Latvia.

It can be observed that the development of Latvian law has had many influences both from the Eastern and Western world. According to BNN (2018: Online), the law also has an official English translation available in likumi.lv along with updates on the relevance and timeliness of the translation.

4. ANALYSIS OF LATVIAN EQUIVALENTS FOR ENGLISH TERMS DESIGNATING ECONOMIC OFFENCES

The current chapter deals with the analysis of Latvian equivalents for English terms designating economic offences. It describes the methodology and corpus of the study and includes the most important findings of the conducted term analysis.

4.1. Methodology and corpus of the empirical analysis

According to Paltridge & Phakiti (2015: 9), there are multiple aims of applied linguistics research, two of which are related to this research: "to address problems in language learning, use or communication worldwide," and "to assess or evaluate a situation involving language learning or use such as language teaching, language testing and assessment, language program evaluation, translation, discourse and conversation analysis." To reach these aims, a research methodology is required. For this purpose, Paltridge & Phakiti (2015: 10) classify various research dimensions: "*primary* and *secondary* research, *basic* and *applied* research, *cross-sectional* and *longitudinal* research and *quantitative* and *qualitative* research"

First, Paltridge & Phakiti (2015: 10) distinguish *primary* and *secondary* research "by whether a new set of data is needed (primary research) or not (secondary research) to answer a research question." In this paper, the researcher has used both primary and secondary research methods. First, secondary research or literature review in the second part of the paper. Second, primary research of the collected Latvian equivalents for English terms designating economic offences in the third part of the paper.

Second, a division of *basic* and *applied* research is made by Paltridge & Phakiti (2015). Paltridge & Phakiti (2015: 11) explain that basic research "aims to produce fundamental knowledge about something that we currently lack, to refine or to fine-tune current knowledge, so that explanations of a phenomenon are meaningful, sufficient or robust," while applied research "is related to situations in which researchers or practitioners aim to make use of or apply knowledge or theories from basic research to address a problem by systematically applying them through activities." (ibid.) However, Paltridge & Phakiti (2015: 12) add: "It is often difficult to say that an applied linguistics study is basic or applied research due to the nature of the study design employed, which can have both basic and applied purposes."

Next, Paltridge & Phakiti (2015: 12) explain the difference between *cross-sectional* and *longitudinal* research where the distinction "relates to the *time* at which the data is collected, and the *length* of time taken for the data collection." Data for cross-sectional research is usually collected “at a single point in time or within a short period of time,” (ibid.) however, data for longitudinal research is usually collected over a longer period of time to give the researchers an insight into change or stability in the research object. This research uses a cross-sectional approach as all of the data is collected at a single point in time and does not change at any point in time.

Finally, Paltridge & Phakiti (2015) distinguish between *quantitative* and *qualitative* research. Here the difference is between the types of data that are collected to conduct the research. To conduct quantitative research, numerical data is obtained as, according to Paltridge & Phakiti (2015: 13), it “generally seeks to *explore* or *determine the relationship* between variables.” This type of research usually has a large sample size and the data is analysed by statistical or numerical analysis. However, qualitative research, as described by Paltridge & Phakiti (2015:13), “typically seeks to make sense of language, language learning or use in context, or a social phenomenon as it occurs in natural settings”. In this type of research meaning and holistic concerns are emphasized rather than statistics. This is qualitative research, that examines and evaluates the use of Latvian equivalents for English terms designating economic offences.

When talking about qualitative research, Holliday (2015: 49) explains: “It is recognized that the ideas and presence of the researcher will be influential in what the data looks like and the way in which it is interpreted.” This means that the outcome is always influenced by the beliefs and opinions of the person doing the research. Therefore, the validity and trustworthiness of the research is an issue of importance. To reach validity and trustworthiness Holliday (2015) puts forward 3 principles of good research:

1. Transparency of method demands “a description of how the research was carried out, from decisions regarding data collection and analysis to how the beliefs and influence of the researcher were excavated and addressed.” (ibid.: 52)

Transparency of the method in the present research is ensured by describing how the research has been carried out. First, a corpus of English terms designating economic offences was gathered. Second, the meaning of Latvian terms was examined by the definitions provided in Latvian explanatory dictionaries. Next, the used English equivalents were analysed by comparison of their meanings in both languages. Final, alternative equivalents were proposed where such application could be needed.

2. Submission requires that “the researcher must submit to the data in such a way that the unexpected is allowed to emerge and perhaps change the direction of the research.” (ibid.)

In compliance with the aforementioned point, no favourable assumptions about the outcome of the research were made before it was conducted, and all findings are mentioned equally.

3. Making appropriate claims means that qualitative research does not prove or disprove broad claims, but generates ideas that can cause a rethinking of some concepts

Since equivalence and translation deal with conceptual difficulties, no claims of properly or improperly used equivalents were not made, however, multiple suggestions for alternative equivalents that could be used were proposed.

The analysis covered the corpus of 141 terms designating economic offences. Of all the terms analysed, 57 were from the US legislation (41 related to fraudulent activities, 6 related to asset laundering, 7 related to bribery and corruption and 3 related to other economic offences), 48 from the UK legislation (35 related to fraudulent activities, 9 related to asset laundering and 4 related to bribery and corruption), and 36 collected from the Canadian legislation (26 related to fraudulent activities, 3 related to asset laundering and 7 related to bribery and corruption) as well as their equivalents found in the Latvian – English translation of the Latvian legislation.

4.2. Analysis of Latvian Equivalents for English Terms Designating Economic Offences

This chapter deals with the analysis of Latvian equivalents for English terms designating economic offences. The process consists of the following parts: (1) gathering the Latvian terms designating economic offences and their English equivalents used in the translation of the Latvian legislation; (2) gathering English terms designating economic offences used in English, American and Canadian legislations; (3) grouping the terms in 4 major groups – terms related to fraudulent activities, terms related to asset laundering, terms related to bribery and corruption and terms related to other economic offences; (4) comparing what English terms are used in the Latvian translation versus other countries under analysis in each group. The following subchapters show the analysis of the gathered terms.

4.2.1. Comparison of English terms related to fraudulent activities

This subchapter deals with the comparison of English terms and their equivalents related to fraudulent activities used in the US versus Latvian legislation in the first category, the UK versus Latvian legislation in the second category and Canadian versus Latvian legislation in the third category.

First, the comparison of the US and Latvian English terms related to fraudulent activities. In total, 19 categories of offences with various subcategories were found, making up a total of 41 terms for economic offences regarding fraudulent activities used in the USA legislation. Of those 41 terms, only 10 have equivalents that can be found in the Latvian legislation.

Fraud

The majority of the terms in this section are word combinations, where one of the words is *fraud*. The first definition of the term *fraud* in Black's Law Dictionary (2009: 731) is "a knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment." In speciality, Merriam-Webster (2022) dictionary defines *fraud* as "intentional perversion of truth in order to induce another to part with something of value or to surrender a legal right" (Online 6).

Cambridge Dictionary (2022) gives a simpler explanation: "the crime of obtaining money or property by deceiving people" (Online 1). The Latvian legislation uses the same term – *fraud* – when translating the Latvian term *krāpšana*, which, according to *Tezaurs.lv* (2022) is the action of deceiving someone in order to gain material benefits ("mānīt, maldināt (kādu), lai iegūtu sev materiālu labumu" (Online 9)).

The translation strategy used in this case, according to Chesterman (2016: 91-98), appears to be (G1) Literal translation. Based on the meanings of the two terms they could be considered referential/denotive equivalents, while characteristics of connotative, text-normative and pragmatic/dynamic equivalents based on Kenny's (2009: 97) framework, could apply as well. While this is a more general framework of equivalence, based on Paolucci's (2011: 95-97) classification of types of legal equivalence, formal and substantial equivalence can be observed in this case.

Financial Institution/Mortgage Fraud

While the use of the term *fraud* alone is quite clear, questions arise when this word is put in various easy and short word combinations in the US legislation to divide different types of fraud, while the Latvian – English translation uses another, rather inconsistent, approach. For example, the category *Financial Institution/Mortgage Fraud* in the US legislation. The FBI official website (2022) defines this fraud as "the class of criminal schemes targeting traditional retail banks, credit unions, and other federally-insured financial institutions" (Online 3).

Another term for this offence provided by Black's Law Dictionary (2009: 731) is *bank fraud*, defined more broadly as "the criminal offense of knowingly executing, or attempting to execute, a scheme or artifice to defraud a financial institution, or to obtain property owned by or under the control of a financial institution, by means of false or fraudulent pretenses, representations, or promises." The Latvian legislation avoids either of these word combinations using *Kredīta un citu aizdevumu negodprātīga saņemšana un izmantošana* in Latvian and then using the calque *Fraudulent Obtaining and Use of Credit and Other Loans* as the equivalent.

When it comes to the types of equivalence used in the translation of this offence, it is referential/denotive equivalence generally and formal and substantial equivalence from the legal point of view.

Securities Fraud

The same issue arises with the term *Securities Fraud* found in the US legislation. The FBI (2022) defines this type of fraud as covering "a wide range of illegal activities, all of which involve the deception of investors or the manipulation of financial markets" (Online 3). Black's Law Dictionary (2009: 732) gives a broader term *fraud on the market*, which is defined as "fraud occurring when an issuer of securities out misinformation that affects the market price of stock, the result being that people who buy or sell are effectively misled even though they did not rely on the statement itself or anything derived from it other than the market price."

In the Latvian legislation, the related offence is not as broad as in the US legislation, where it is used as an umbrella term for various types of fraud related to securities and commodities, however, it does insinuate similar properties. In the Latvian legislation, this offence is *Neatļauta vērtspapīru izlaišana*, which appears as *Unauthorised Issue of Securities* in the Latvian – English translation, providing a calque like in the previous example rather than using a possible shorter equivalent as can be seen in the US legislation. This case, similarly to the previous offence, uses referential/denotive equivalence and formal and substantial legal equivalence in the translation.

Bankruptcy Fraud

Another example of this is the term *Bankruptcy Fraud*, which, according to Black's Law Dictionary (2009: 732), is "a fraudulent act connected to a bankruptcy case; esp., any of several proscribed acts performed knowingly and fraudulently in a bankruptcy case, such as concealing assets or destroying, withholding, or falsifying documents in an effort to defeat bankruptcy-code provisions."

In the Latvian legislation, this offence appears as *Uzņēmuma (uzņēmējdarbības) novešana līdz maksātnespējai un bankrotam*, which appears as the calque *Driving an Enterprise (Company) into Insolvency and Bankruptcy* in the English translation.

Furthermore, just as with the previous offence, this Latvian – English translation uses referential/denotive equivalence and formal and substantial legal equivalence.

Consumer Fraud

Next, *Consumer Fraud*. Black's Law Dictionary (2009: 358) defines a *Consumer* as "a person who buys goods or services for personal, family, or household use, with no intention of resale; a natural person who uses products for personal rather than business purposes." Adding the previously provided definition of the term *Fraud* (Black's Law Dictionary (2009: 731): "a knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment"), the term *Consumer Fraud* could be shortly defined as the deceit of purchasing parties, resulting in their detriment.

In the Latvian legislation, this offence is put forward as *Pircēju un pasūtītāju apkrāpšana*, which, the same as in the previous word combinations, appears as the calque *Defrauding Purchasers and Ordering Parties* in the English translation. Like with the previous offence, the Latvian – English translation uses referential/denotive equivalence and formal and substantial legal equivalence.

Insurance Fraud

The only exception from this pattern is the term *Insurance Fraud*, which according to Black's Law Dictionary (2009: 733), is "fraud committed against an insurer, as when an insured lies on a policy application or fabricates a claim." Furthermore, the *Legal Information Institute* of *Cornell Law School* (2022) defines it as "any duplicitous act performed with the intent to obtain an improper payment from an insurer" (Online 2).

Of all the fraud-related word combinations in the Latvian legislation, this is a rare exception that coincides with the one in the US legislation in the following way – the Latvian offence *Apdrošināšanas krāpšana* has the calque *Insurance Fraud* used in the English translation. Even though these offences match in both the US legislation and the English version of the Latvian legislation, it is still apparent that equivalence to the terms used in English speaking countries is not the driving factor of this translation, as it is yet another calque borrowed from Latvian.

From the ongoing pattern, it can be deduced that this Latvian – English translation has used translation strategy (G2) Loan, calque, while it could also fit in the category (G1) Literal translation. Because of this, when it comes to the general types of equivalence, it could fit under multiple – referential/denotive, connotative, text-normative, and pragmatic/dynamic equivalence; however, based on the pattern, it is still considered referential/denotive general equivalence and, just as in all previous cases, is formal and substantial legal equivalence.

Falsification of financial information

The next term designating an economic offence related to fraudulent activities from the US legislation is *Falsification of financial information*, which is used as a category with various subcategories under it in the original legislation. Black's Law Dictionary (2009: 678) states that *falsification* means "to make something false; to counterfeit or forge." The closest equivalent in the Latvian legislation is *Grāmatvedības un statistiskās informācijas noteikumu pārkāpšana*, which does not even have an English equivalent provided in the translation.

Tax evasion

The same issue arises when looking at the term *Tax evasion*, which, according to Black's Law Dictionary (2009: 1599) is "the willful attempt to defeat or circumvent the tax law in order to illegally reduce one's tax liability." In the Latvian legislation, an equivalent for this offence is *Izvairīšanās no nodokļu un tiem pielīdzināto maksājumu maksas*, however, the term does not appear to have an equivalent used in the English translation.

Embezzlement

Another term to look at in the US legislation is *Embezzlement*. Cambridge Dictionary (2022) defines this offence as "the crime of secretly taking money that is in your care or that belongs to an organization or business you work for" (Online 1). While Black's Law Dictionary (2009: 599) defines it in a broader sense as "the fraudulent taking of personal property with which one has been entrusted, esp. as a fiduciary."

An equivalent offence that appears in the Latvian legislation is *Piesavināšanās* which, according to *Tezaurs.lv* (2022) is committing unlawful acts with someone else's property that has been entrusted with you ("kādas personas prettiesiska rīkošanās ar svešu mantu, kura viņai bijusi uzticēta noteiktam nolūkam un atradusies tās pārziņā, kā ar savu" (Online 9)). In the English translation of the Latvian legislation, however, the term *Misappropriation* is used. Black's Law Dictionary (2009: 1088) defines this term as "the application of another's property or money dishonestly to one's own use," adding that one should also see the term *Embezzlement* in relation.

Furthermore, Cambridge Dictionary (2022) defines *Misappropriation* as "the act of stealing something that you have been asked to take care of, and using it for yourself" (Online 1). While both *Embezzlement* and *Misappropriation* convey the same defining components, such as taking something one has been entrusted with but does not belong to them, the term *Embezzlement* is used in a more professional setting when it comes to the law, while *Misappropriation* has a more general sense.

Either way, it can be considered as either (G1) Literal translation or (G2) Loan, calque, according to the translation strategies put forward by Chesterman (2016: 91-98). As for the types of equivalence based on Kenny's (2009: 97) framework, this case fits under referential/denotive equivalence, according to the previously observed pattern, while also technically having the characteristics of text-normative, and pragmatic/dynamic equivalence. Furthermore, it is formal and substantial legal equivalence, according to Paolucci's (2011: 95-97) classification.

Counterfeiting

Another interesting offence is *Counterfeiting* that, according to Black's Law Dictionary (2009: 402), means "to unlawfully forge, copy, or imitate an item, esp. money or a negotiable instrument (such as a security or promissory note) or other officially issued item of value (such as a postage stamp or a food stamp), or to possess such an item without authorization and with the intent to deceive or defraud by presenting the item as genuine." In the Latvian legislation, an equivalent offence is *Viltotas naudas un valsts vērtspapīru izgatavošana un izplatīšana*. This offence appears as the calque *Making and Circulation of Counterfeit Money and Government Securities* in the English translation instead of a single-word term available in other legislations.

When it comes to the types of equivalence in the Latvian – English translation of this offence, it appears to be referential/denotive equivalence in a general sense and formal and substantial legal equivalence.

Pilferage/employee theft

The final term related to fraudulent activities from the US legislation is *Pilferage/employee theft*. Black's Law Dictionary (2009: 1264) states that *Pilferage* is "the act or an instance of stealing" and Cambridge Dictionary (2022) states that employee theft is "the crime of employees stealing from the company they work for" (Online 1). In the Latvian legislation, this offence appears as *Zādzība, krāpšana, piesavināšanās nelielā apmērā* and the calque *Theft, Fraud, and Misappropriation on a Small Scale* is used in the English translation rather than using a term that is defined by these components.

It could also be added that another term found in Black's Law Dictionary could be more suitable for the translation than any of the aforementioned ones. This term is *Petty theft*, which, according to Black's Law Dictionary (2009: 1264) is "theft of a small quantity of cash or of low-value goods or services."

In the Latvian – English translation this offence appears as a referential/denotive equivalent and a formal and substantial legal equivalent, however, it does not reach the same equivalence when comparing the terms used in the Latvian – English translation and the terms used in the official legislations of the English-speaking countries.

In the next category of comparison of the UK and Latvian English terms related to fraudulent activities 8 categories of offences with various subcategories were found, making up a total of 35 terms for economic offences regarding fraudulent activities used in the UK legislation. Of those 35 terms, only 5 have equivalents that can be found in the Latvian legislation and its translation.

Fraud by abuse of position

The same as in the case of the US legislation, the term *Fraud* appears in the UK legislation in various word combinations. Two of those have equivalent offences in the Latvian legislation. The first offence is *Fraud by abuse of position.* The first definition of the term *Abuse* in Black’s Law Dictionary (2009: 10) is “A departure from legal or reasonable use; misuse.” Therefore, considering the aforementioned definition of *Fraud* (“a knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment” (Black’s Law Dictionary, 2009: 731)), the term *Fraud by abuse of position* could be defined as deceit by the misuse of one’s power in a position. In Latvian, this offence is *Dienesta stāvokļa ļaunprātīga izmantošana*. This term in the Latvian – English translation of the Latvian legislation appears as the calque *Abuse of Official Status*.

Similarly to the previous cases, the Latvian – English translation uses (G2) Loan, calque translation strategy and the type of equivalence can be considered as referential/denotive general equivalence and formal and substantial legal equivalence.

Fraudulent sales of goods

The other offence in the UK legislation is *Fraudulent sales of goods*. This is equivalent to the American *Consumer Fraud*, which was previously defined as ‘the deceit of purchasing parties, resulting in their detriment’ within the analysis in the current paper. The Latvian equivalent to this offence, the same as for the offence *Consumer Fraud* in the U.S. legislation, is *Pircēju un pasūtītāju apkrāpšana*, which appears as the calque *Defrauding Purchasers and Ordering Parties* in the translation.

As for the types of equivalence, just as within most of the previous cases, it appears to be referential/denotive equivalence in general and formal and substantial equivalence from the legal translation perspective.

Non-declaration of profits

The offence *Tax evasion* in the UK legislation does not differ from the one in the US legislation – according to Black’s Law Dictionary (2009: 1599) it is “the willful attempt to defeat or circumvent the tax law in order to illegally reduce one's tax liability,” and the term does not appear to have either a calque or an equivalent used in the Latvian – English translation, leaving only the offence category *Izvairīšanās no nodokļu un tiem pielīdzināto maksājumu maksas*. While this offence remains the same, it has subcategories of offences in the UK legislation. One of those is *Non-declaration of profits*. The Latvian equivalent for this offence is *Izvairīšanās no deklarācijas iesniegšanas*, for which the calque *Avoidance of the Submission of Declaration* is used in the translation.

As for the types of equivalence, exactly as with the previous case, it appears to be referential/denotive equivalence in general and formal and substantial equivalence from the perspective of legal translation.

False accounting

Finally, the offence of *False accounting* is defined as “the crime of giving untrue information about your company's accounts, for example, so that people think the company is more successful than it really is or in order to hide dishonest activities” (Online 1) by Cambridge Dictionary (2022). Furthermore, according to the UK legislation, this is an offence

> “Where a person dishonestly, with a view to gain for himself or another or with intent to cause loss to another, –
> (a)destroys, defaces, conceals or falsifies any account or any record or document made or required for any accounting purpose; or
> (b)in furnishing information for any purpose produces or makes use of any account, or any such record or document as aforesaid, which to his knowledge is or may be misleading, false or deceptive in a material particular” (Online 10).

This offence is equivalent to the US *Falsification of financial information* and, as already examined in the case of this offence in the U.S legislation, Black’s Law Dictionary (2009: 678) states that *falsification* means “to make something false; to counterfeit or forge,” the same applies to the offence *False accounting* in the UK legislation. Therefore, the same offence provided in the Latvian legislation *Grāmatvedības un statistiskās informācijas noteikumu pārkāpšana*, is equivalent also in this instance. However, as discussed in the previous section, this Latvian offence does not have any type of equivalent provided in the English translation of the Latvian legislation, despite the 2 already mentioned options that could have been used from either the American or English legislation.

When comparing Canadian and Latvian English terms related to fraudulent activities 2 categories of offences with various subcategories were found, making up a total of 26 terms for economic offences regarding fraudulent activities used in the Canadian legislation. Of those 26 terms, 6 have equivalents that can be found in the Latvian legislation and its English translation.

Securities fraud

Just like in the previous two cases with the U.S. and the UK legislation, various word combinations related to fraudulent activities include the term *Fraud* in the Canadian legislation as well. Two of those offences have an equivalent in the Latvian legislation and its English translation. First, *Securities fraud* has the same definition and Latvian equivalents as discussed in the case of the US legislation, with Black's Law Dictionary (2009: 732) providing an equivalent term *fraud on the market*, which is defined as "fraud occurring when an issuer of securities out misinformation that affects the market price of stock, the result being that people who buy or sell are effectively misled even though they did not rely on the statement itself or anything derived from it other than the market price."

As in the case of the U.S legislation, the related offence in the Latvian legislation is not as broad as in other legislations under examination, where it is used as an umbrella term for various types of fraud related to securities, however, it does provide similar properties. In Latvian this offence is *Neatļauta vērtspapīru izlaišana*, which appears as *Unauthorised Issue of Securities* in the English translation, providing a calque like in the previous example rather than using a possible shorter equivalent as used in the Canadian or the U.S. legislations. Therefore, also the equivalence type is referential/denotive general equivalence and formal and substantial legal equivalence within the Latvian – English translation of the law.

Forgery

Another term to look at that appears in the Canadian legislation is *Forgery*. According to Black's Law Dictionary (2009: 722), *Forgery* is "the act of fraudulently making a false document or altering a real one to be used as if genuine," while Cambridge Dictionary (2022), defines it as "the crime of illegally copying something in order to deceive someone" (Online 1). An equivalent offence found in the Latvian legislation is *Viltotas naudas un valsts vērtspapīru izgatavošana un izplatīšana*.

In the Latvian – English translation of this offence, the following calque is used – *Making and Circulation of Counterfeit Money and Government Securities*. This same Latvian offence also applies to the Canadian *Use, trafficking or possession of forged documents*, as it covers both making and circulation of forgeries, which in the Canadian legislation appear as two separate offences.

This offence in the Latvian – English translation appears as a referential/denotive equivalent as well as formal and substantial legal equivalent when only comparing source and target texts, however, it is quite far from that when it is put in comparison with the terms used in the legislations of any of the English-speaking countries. This appears to be a consistent pattern throughout the analysis.

Disposal of property to defraud creditors

The next offence to discuss from the Canadian legislation is *Disposal of property to defraud creditors*. In the Latvian legislation, an equivalent offence would be *Ieķīlātas lietas prettiesisks atsavinājums*, for which the calque *Unlawful Disposition of Pledged Property* is used in the English translation. Examining this case, there are no clear terms that appear to be used for this offence in either legislation, thus, it is clear why a calque would be used in the Latvian – English translation, providing a clearer understanding of the crime discussed. Just as in most of the previous cases, referential/denotive general equivalence and formal and substantial legal equivalence can be observed.

Falsification of books and documents

Finally, the offence called *Falsification of books and documents* in the Canadian legislation is equivalent to the US *Falsification of financial information* and the UK *False accounting*. Black's Law Dictionary (2009: 678) states that *falsification* means "to make something false; to counterfeit or forge," the same applies to the offence *Falsification of books and documents* in the Canadian legislation.

Therefore, the same offence provided in the Latvian legislation *Grāmatvedības un statistiskās informācijas noteikumu pārkāpšana*, is equivalent also in this instance. However, as discussed in the previous section, this Latvian offence does not have an equivalent provided in its English translation, despite at least three (if not more in other legislations) equivalents from three different legislations.

In conclusion, it can be observed that a general pattern of using calques when developing the English version of the Latvian legislation is created, even when equivalent terms for the offences can be found. Furthermore, in some cases, no equivalents of calques are used at all, despite the fact that there are examples of the use of equivalent English terms from other legislations. Both of these observations lead to conclude that it might be quite difficult for a foreign person to understand or find the needed information in the English translation of the Latvian legislation as it does not use the terms that are generally recognized worldwide among the users of the English language.

4.2.2. Comparison of English terms related to asset laundering

This subchapter deals with the comparison of English terms and their equivalents related to asset laundering used in the US versus Latvian legislation in the first category, the UK versus Latvian legislation in the second category and Canadian versus Latvian legislation in the third category.

Again, starting with the comparison of US and Latvian English terms related to asset laundering. In total, of 6 types of offences related to asset laundering used in the USA legislation, only one equivalent can be found in the Latvian legislation.

Money Laundering

Of all the offences, the only one to look at is *Money Laundering*, which, according to the FBI's official website is "the process by which criminals conceal or disguise their proceeds and make them appear to have come from legitimate sources" (Online 3). Similarly, Black's Law Dictionary (2009: 1097) defines *Money Laundering* as "the act of transferring illegally obtained money through legitimate people or accounts so that its original source cannot be traced."

In the Latvian legislation, this offence appears as *Noziedzīgi iegūtu līdzekļu legalizācija* and two different equivalents can be found in the Latvian – English translation of the legislation. First, the same term as in the US legislation – *Money Laundering* –, and second – *Laundering of the Proceeds of Crime*. Even though both of the terms are equivalent, a question of the necessity to use both arises, considering that the term *Money Laundering* is used in all other legislations written in English, examined also later in this paper.

In this instance, 2 different translation strategies are used – (G2) Loan, calque in the case of *Laundering of the Proceeds of Crime* and what appears to be (Pr1) Cultural filtering in the case of *Money Laundering.* For *Laundering of the Proceeds of Crime* it could be said that it is referential/denotive equivalence, while for *Money Laundering* not only referential/denotive equivalence but also connotative, text-normative and pragmatic/dynamic equivalence apply. However, from the perspective of legal equivalence, both cases exhibit formal and substantial legal equivalence.

The next category in this subchapter deals with the comparison of the UK and Latvian English terms related to asset laundering. In total, 9 offences from this category were found in the UK legislation. 3 of those offences were different types of *Money Laundering – Primary offences*, *Secondary offences* and just *Money laundering* in general. For the purposes of this analysis, they are all considered as the same term, analyzing their individual subcategories, to which equivalents could be found, as separate offences. Therefore, from the 7 different offences found in the UK legislation, 3 had equivalents that could be found in the Latvian legislation.

The first offence to examine in this category is the general offence of *Money Laundering*, however, the case is the same as the aforementioned one in the US legislation. Therefore, the next offence to discuss is in the subcategory of *Money Laundering*: Primary Offences.

Concealing, disguising, converting or transferring criminal property, or removing criminal property from the UK

The offence is called *Concealing, disguising, converting or transferring criminal property, or removing criminal property from the UK*, which is equivalent to a combination of two subcategories of offences in the Latvian legislation – *(1) the conversion of proceeds of crime into other valuables, change of their location or ownership while being aware that these funds are the proceeds of crime, and if such actions have been carried out for the purpose of concealing or disguising the illegal origin of funds or assisting another person who is involved in committing a criminal offence in the evasion of legal liability* (*noziedzīgi iegūtu līdzekļu pārvēršana citās vērtībās, to atrašanās vietas vai piederības mainīšana, apzinoties, ka šie līdzekļi ir noziedzīgi iegūti, un ja šīs darbības veiktas nolūkā slēpt vai maskēt līdzekļu noziedzīgo izcelsmi vai palīdzēt citai personai, kura iesaistīta noziedzīga nodarījuma izdarīšanā, izvairīties no juridiskās atbildības*) and *(2) the concealment or disguise of the true nature, origin, location, disposition, movement, ownership of the proceeds of crime, while being aware that these funds are the proceeds of crime* (*noziedzīgi iegūtu līdzekļu patiesā rakstura, izcelsmes, atrašanās vietas, izvietojuma, kustības, piederības slēpšana vai maskēšana, apzinoties, ka šie līdzekļi ir noziedzīgi iegūti*).

In both cases of the Latvian – English translation the translation strategy (G2) Loan, calque has been used, which, in turn, leads to referential/denotive equivalence in general and formal and substantial legal equivalence.

What can be observed in the current case is that the offences are quite long and hard to read as well as understand in the Latvian legislation. This highlights the issue of whether it is necessary to use such elaborate and long sentences in the legislation when it is apparent that an equivalent effect can be reached with a shorter and more reader-friendly text. Even though, when creating legal texts, it is a common practice to write them in a manner that everything is explained and there is no place for misinterpretation, it should also be as concise and straight to the point as possible. Especially if a shorter and more concise, yet equivalent, option is available.

Entering into or becoming concerned in an arrangement, knowing or suspecting that it facilitates (by whatever means) the acquisition, retention, use or control of criminal property by or on behalf of another person

Another offence in the same subcategory of the UK legislation is *Entering into or becoming concerned in an arrangement, knowing or suspecting that it facilitates (by whatever means) the acquisition, retention, use or control of criminal property by or on behalf of another person*. An equivalent for this offence in the Latvian legislation is *(3) the acquisition, possession, use or disposal of the proceeds of crime of another person while being aware that these funds are the proceeds of crime* (*citas personas noziedzīgi iegūtu līdzekļu iegūšana īpašumā, valdījumā vai lietojumā vai to realizēšana, apzinoties, ka šie līdzekļi ir noziedzīgi iegūti*).

In this case, however, another related sub-offence of *Acquiring, using or possessing criminal property* appears in the UK legislation, which does not specify, whether the person does or does not know that the property is, in fact, criminal. At the same time, there are no such instances provided in the Latvian legislation, only providing ones that imply that a person is aware of the criminal aspects of said property.

Either way, just as in the previous example of the Latvian – English translation the translation strategy (G2) Loan, calque has been used, which, in turn, leads to referential/denotive equivalence in general and formal and substantial legal equivalence.

When it comes to the next category of Canadian and Latvian English terms related to asset laundering, the offence of *Money Laundering* is the main to consider, as in both previous cases. However, this offence itself does not differ in any way from the one previously analyzed when analyzing the offences from the US legislation. At the same time, the category of *Money Laundering* is further divided into two different categories – Conversion/concealment and Possession –, dividing the offence into two smaller ones.

To conclude, it can be observed that each legislation approaches the offences that fit under the category of asset laundering differently – with different categories, subcategories, and explanations. However, the same pattern of using calques in the English translation of the Latvian legislation can still be seen within this category, similarly to the category of fraudulent activities. While this remains the same an additional observation arises in the present chapter. And that is the need to produce more reader-friendly texts in the Latvian legislation and its English translation to make them more accessible to the general public by, for example, using legal terminology that implies explanations rather than defining everything within the text.

4.2.3. Comparison of English terms related to bribery and corruption

This subchapter deals with the comparison of English terms and their equivalents related to bribery and corruption used in the US versus Latvian legislation in the first category, the UK versus Latvian legislation in the second category and Canadian versus Latvian legislation in the third category.

First, US and Latvian English terms related to bribery and corruption. From the 7 offences found in this category, equivalents in the Latvian legislation can be found for 2. All of those are word combinations that include the word bribery.

Bribery

Therefore, the first term to look at is *Bribery* in general. Black's Law Dictionary (2009: 217) defines this offence as "the corrupt payment, receipt, or solicitation of a private favor for official action." In the Latvian legislation, this offence is equivalent to the offence of *Kukuļdošana*, which, according to *Tezaurs.lv* (2022) is an unlawful act of giving material or other types of goods to a country's official for them to do or not do an action by abusing their official position in the interests of the person giving the bribe ("Nelikumīga darbība, kas izpaužas materiāla vai citāda labuma nodošanā valsts amatpersonai par kādas darbības izdarīšanu vai neizdarīšanu kukuļdevēja interesēs, kas šai amatpersonai jāizdara, izmantojot savu dienesta stāvokli." (Online 9)).

In spite of the fact that in each of the languages there is a specific term for this offence – *Bribery* (EN) and *Kukuļdošana* (LV) –, in the English translation of the Latvian legislation a different equivalent is used – *Giving of Bribes*. It can be observed that a pattern is arising in the Latvian – English translation of the Latvian Criminal law.

This is a pattern of using more elaborate explanations, often even redundant, to bring across a meaning that is equivalent to an officially used term in other legislations originally written in English. This is yet another example of this pattern, as it can be observed that the term *Bribery* already implies that it is the *Giving of Bribes*, however, it is not used as the English equivalent.

This case is even more interesting, seeing that in other cases the longer translation is chosen as a calque from Latvian, while here it is not a calque. Comparing this case to Chesterman's (2016: 91-109) framework discussed earlier in this paper in the chapter on types of equivalence in translation, it could either be considered as a case of the semantic strategy (S6) Distribution change "a change in the distribution of the "same" semantic components over more items (expansion) or fewer items (compression)," (ibid.: 100) or the pragmatic strategy (Pr2) Explicitness change, which gives the TT either "more explicitness (explicitation) or more implicitness (implicitation)" (ibid.: 105). However, it could be considered unnecessary when the option to use the syntactic strategy (G1) Literal translation, choosing the equivalent that is "maximally close to the SL form, but nevertheless grammatical" (ibid.: 91). While general equivalence here still remains referential/denotive, the legal equivalence appears to be merely substantial.

Commercial Bribery

The next offence to look at is *Commercial Bribery*, which has 3 definitions provided in Black's Law Dictionary (2009: 217). First, Black's Law Dictionary (2009: 217) defines it as "(1) the knowing solicitation or acceptance of a benefit in exchange for Violating an oath of fidelity, such as that owed by an employee, partner, trustee, or attorney." Next, Black's Law Dictionary (2009: 217) states that it can also be "(2) a supposedly disinterested appraiser's acceptance of a benefit that influences the appraisal of goods or services." And finally, Black's Law Dictionary (2009: 217) provides the following definition: "(3) Corrupt dealing with the agents or employees of prospective buyers to secure an advantage over business competitors." The Latvian legislation uses the term *Komerciālā uzpirkšana*, which is explained as an offence applicable

> "for a person who commits offering or giving of material values, property or benefits of other nature in person or through intermediaries to an employee of an undertaking (company) or organisation, or a person who, on the basis of the law or a lawful transaction, is authorised to conduct affairs of another person, or a responsible employee of an undertaking (company) or organisation, or a person similarly authorised by an undertaking (company) or organisation, or a person who, on the basis of the law or lawful transaction, is authorised to settle disputes so that he or she, using his or her authority, would perform or fail to perform some act, irrespective of whether the material values, property or benefits of other nature are intended for this person or any other person" ("Par materiālu vērtību, mantisku vai citāda rakstura labumu piedāvāšanu vai nodošanu, ja piedāvājums pieņemts, personiski vai ar starpnieku uzņēmuma (uzņēmējsabiedrības) vai organizācijas atbildīgam darbiniekam vai uzņēmuma (uzņēmējsabiedrības) vai organizācijas pilnvarotai personai, lai tā, ļaunprātīgi izmantojot savas pilnvaras, izdarītu vai neizdarītu kādu darbību labuma devēja vai piedāvātāja interesēs, neatkarīgi no tā, vai materiālās vērtības, mantiska vai citāda rakstura labumi domāti šai vai jebkurai citai personai") (Online 5)

in the legislation.

In the Latvian – English translation the same equivalent as in the US legislation – *Commercial Bribery* – is used and, while that is clear and understandable, another issue arises with the long and twisted explanation of the offence provided in the document both in the original document and its English translation. While it is no surprise that legal texts often tend to be complex and long, it is still important for them to be understandable and clear to the reader.

In this case, the translation strategy appears to be (G1) Literal translation, however, it could also be considered as (G2) Loan, calque, when looking at the strong pattern that has been maintained throughout the previous Latvian – English translations of the other offences. Therefore, it also opens up more types of equivalence than in most cases – referential/denotive, connotative, text-normative and pragmatic/dynamic equivalence all apply in this case – however, looking at the pattern, the main type of referential/denotive equivalence still remains. Also, legal equivalence still remains formal and substantial.

Bribery, kickbacks, payoffs

Another type of offence in the US legislation is the offence of *Bribery, kickbacks, payoffs*. *Bribery* has already been defined within the paper; thus, it is important to understand what *kickbacks* and *payoffs* are. Black's Law Dictionary (2009: 948) defines a *kickback* as "a return of a portion of a monetary sum received, esp. as a result of coercion or a secret agreement," they add that it can also be termed as *payoff* and give a reference to the term *bribery*, signaling synonymy of the three terms. Therefore, this case does not differ from the one of the general term *Bribery* analyzed at the beginning of this chapter.

Failure to Prevent Bribery

When it comes to the next category of the UK and Latvian English terms related to bribery and corruption, from the 4 offences found in the corpus, 3 can be examined in the present paper. Starting with the general term *Bribery* and the following term *Commercial Bribery*, both already discussed previously, to the offence of *Failure to Prevent Bribery*, which is explained in the UK legislation in the following way:

> "A relevant commercial organisation ("C") is guilty of an offence under this section if a person ("A") associated with C bribes another person intending—
> (a)to obtain or retain business for C, or
> (b)to obtain or retain an advantage in the conduct of business for C" (Online 10).

In the Latvian legislation, a partially equivalent offence is *Starpniecība kukuļošanā*, with the calque *Intermediation in Bribery* used in the Latvian – English translation of the legislation. While there is a question of whether or not *Intermediation* could be considered similar to *Failure to Prevent*, both can be considered as types of involvement in *Bribery*.

In this case, (G2) Loan, calque is used as the Latvian – English translation strategy and the types of equivalence are referential/denotive in general, and formal and substantial legal equivalence. However, comparing the terms used in both countries, it would be merely substantial legal equivalence, where, according to Paolucci (2011: 95), "legal institutions contain norms that regulate the same activity in different legal systems in a similar way, but their nomina iuris do not correspond in form."

Finally, the comparison category of Canadian and Latvian English terms related to bribery and corruption consists of 7 types of offences of which 3 could be analyzed further. However, the terms found in the Canadian legislation are repetitive of the ones already discussed previously in relation to the US and the UK legislations, for example, the general term of *Bribery* has already been examined and is equivalent in all three – the US, the UK and Canadian – legislations, as well as the offence of *False accounting* already discussed in relation to the UK legislation and the US offence called *Falsification of financial information*, discussed under the topic of fraudulent activities. Similarly, the offence of *Commercial bribery*, equivalent in all three – the US, the UK and Canadian – legislations, and the offence of *Failure to Prevent Bribery*, examined in the case of the UK legislation.

In summary, this chapter highlights similar issues that can be observed in the previous chapters. Equivalents used in the Latvian – English translation of the Latvian legislation are often longer and more elaborate than necessary and equivalent generally accepted terms are often neglected. Yet, another observation that can be mentioned is that the offences under the category of bribery and corruption are more similar in the US, the UK, and Canadian legislations, using the same terms for the offences.

4.2.5. Comparison of English terms related to other economic offences

This subchapter deals with the comparison of the terms related to other economic offences that could not be grouped under the categories of fraudulent activities, asset laundering or bribery and corruption, however, are still worth examining within this analysis.

Robbery / Burglary

The offences that apply to this category were mainly found in the US legislation, The first offence to examine is *Robbery*. The term *Robbery*, according to Black's Law Dictionary (2009: 1443), is "the illegal taking of property from the person of another, or in the person's presence, by violence or intimidation; aggravated larceny."

What makes this case worth examining is the fact that in the Latvian legislation only the offence equivalent to the latter term can be found, it is *Laupīšana*. *Tezaurs.lv* (2022) defines *Laupīšana* as an attack with the intent of gaining someone else's property, if the attack involves violence or threats of violence ("Uzbrukums cietušajam nolūkā iegūt svešu mantu, ja uzbrukums saistīts ar vardarbību vai vardarbības piedraudējumu." (Online 9)). These are equivalent terms and the Latvian – English translation of the Latvian legislation also uses the term *Robbery* just as it is in the US legislation.

However, the case of the term *Burglary* becomes quite interesting to examine at this point. Black's Law Dictionary (2009: 225) gives two definitions of the term *Burglary*: "1. The common-law offense of breaking and entering another's dwelling at night with the intent to commit a felony," and "2. The modern statutory offense of breaking and entering any building - not just a dwelling, and not only at night - with the intent to commit a felony."

The interesting factor here is that there is no equivalent offence to be found in the Latvian legislation, however, equivalent semantics appear when examining the various explanations of types of *Robbery*, for example, "robbery, if it has been committed on a significant scale or if it has been committed by a group of persons according to a prior agreement, or if it has been committed by entering a vehicle, apartment or other premises, or if it has been committed from a storage facility or a system connecting storage facilities," ("ja tā izdarīta ievērojamā apmērā vai ja to izdarījusi personu grupa pēc iepriekšējas vienošanās, vai ja tā izdarīta, iekļūstot transportlīdzeklī, dzīvoklī vai citā telpā, vai ja tā izdarīta no glabātavas vai ietaises, kas savieno glabātavas") (Online 5).

So, it is as if *Burglary* is not an offence on its own in the Latvian legislation, but it is rather an aggravating circumstance within the offence of *Robbery*, even though those are considered as two different offences in other legislations and can happen in unrelated circumstances, according to the definitions of the two terms.

In this instance, it can be observed that the translation strategy used in the Latvian – English translation can be either (G1) Literal translation or (G2) Loan, calque and it complies with various types of equivalence – referential/denotive, connotative, text-normative and pragmatic/dynamic – while following the previous pattern referential/denotive equivalence is the one that prevails as most appropriate. As for legal equivalence, this case, just as most of the previous cases, demonstrates formal and substantial legal equivalence.

Vandalism

Finally, *Vandalism* is another offence that can be found in the US legislation. Black's Law Dictionary (2009: 1443) defines *Vandalism* with two definitions. The first one: "1. Willful or ignorant destruction of public or private property, esp. of artistic, architectural, or literary treasures." And the second definition: "2. The actions or attitudes of one who maliciously or ignorantly destroys or disfigures public or private property; active hostility to anything that is venerable or beautiful." Nonetheless, the equivalent offence in the Latvian legislation appears as *Mantas tīša iznīcināšana un bojāšana*, where the calque *Intentional Destruction of and Damage to Property* in the Latvian – English translation of the Latvian legislation is used instead of a term that successfully implies those qualities.

Either way, just as in most examples of the Latvian – English translation examined before, the translation strategy (G2) Loan, calque has been used, which, in turn, leads to referential/denotive equivalence in general and formal and substantial legal equivalence.

To conclude, it can be observed that the definition of different offences and their classification varies from one legislation to another, especially taking into consideration that the legislations come from two different law systems (common and civil law systems). However, it is still quite interesting to see that calques are used rather than available and official equivalent terms in the Latvian – English translation of the Latvian legislation. Furthermore, while formal and substantial equivalence appears when comparing the Latvian terms and Latvian – English terms, it is merely substantial equivalence when comparing Latvian – English terms to the terms used in English speaking countries, thus, it brings up the question of who this translation is meant for – Latvians who read the English version of the Criminal law or foreigners who search for help understanding the Latvian legal system through its English translation. In this case it would be necessary to look at the target audience and see how equivalent the translation seems to someone who has no reference to the Latvian original.

CONCLUSIONS

Since equivalence is such a vaguely defined concept, there is no one correct route a translator must take in order to achieve it, therefore, as put forward by Baker and Saldanha (2009): “Equivalence becomes a negotiable entity, with translators doing the negotiation.” It is the translator’s job to find the best equivalent to bring the source text meaning over to the target text. It is a time-consuming job that requires attention to detail and understanding not only of the source language but also the cultural setting of the source text that lies behind the words. This becomes even more important in the context of legal English as the translation often happens not only between two different cultures but two different legal systems as well.

The goal of the present thesis was to identify and analyse the terminological equivalents designating economic offences used in Latvian versus English-speaking countries such as the United Kingdom, the United States and Canada. Furthermore, the research posed the following question to be answered during the analysis: What type of equivalence prevails in the formation of Latvian equivalents for English terms designating economic offences?

By reviewing the works of Snell-Hornby (1988), Wierzbicka (2003), Nykyri (2010), Zethsen (2004), Baker & Saldanha (2009), Newmark (1988), Kenny (2009), Baker & Saldanha (2009), Chesterman (2016) and Kearns (2009), it was found that equivalence has been described both as a utopian concept and as an existing and crucial concept for translation theory. Despite this debate, equivalence is said to be a translator’s way of trying to provide a similar effect to the readership of the target text as it is to the readership of the source text. It can be stated that exact equivalence does not exist, however, it should be looked at as a spectrum of different degrees of equivalence. There are many translation strategies that can be employed to achieve these degrees of equivalence and each translator has to make their own choice of how they want the target text to be perceived by their reader.

Simonnæs (2013), Biel (2008), Cheng and Sin (2008), Chromá (2011) and Paolucci (2011) that using an appropriate translation strategy becomes even more crucial in the legal context, as it often requires navigating between two legal systems. Furthermore, with understanding the purpose of translation, it is possible to speak of equivalence even within different levels of a text, adjusting to the needs of the recipients of the text.

By reviewing the works of Cabre (1999), Bowker (2009), Sager (1990) and Mantzari (2006), 2 main things were found about term formation in general: (1) there are 3 fundamental notions that create the understanding of what a term is – concept, definition and term – and one cannot exist without the others, (2) all terms are formed by applying a specific method, adjusted for the purpose of the creation of the term. In addition, Skujiņa (2002) also provides 3 groups of Latvian term formation principles - linguistic, interlinguistic and extralinguistic.

By reviewing the works of Cabré (1999), Chromá (2011), Haigh (2009), Gubby (2016) a general understanding of the development of English legal terminology was gained. Three main conclusions were drawn: (1) legal translation demands an understanding of text genre, legal concepts and how those concepts reflect in the terminology that is used, (2) legal English is a reflection of the various languages (Celtic, Roman, Latin, to Angle, Saxon, Jute, Scandinavian, Norman, French) that have influenced general English and (3) legal terminology is very specific and technical, it can be purely legal, it can be mixed with everyday speech and it can even be everyday words.

Examining the works of Niedre (2001) and Balode (2018) an insight into the development of Latvian legal terminology was gained as well: (1) the development of the Latvian legal system has encountered many obstacles due to developing through two world wars and under the regime of the USSR and (2) the main influences on the Latvian legal system were the pre-war Latvian legislation, the Latvian SSR Criminal Code of 1961 and the assessments form the USA, Great Britain, Germany, Sweden etc. in order to comply with the criteria approved in the European Union, which has greatly increased the development of the current language situation in Latvia

The empirical part of the research revealed that the translation of the Latvian Criminal Law reflects the importance of the issue of equivalence while taking into consideration both the source and target languages and legal systems in multiple instances. Furthermore, understanding the target audience and how someone unfamiliar with the original Latvian Criminal law would be able to navigate through and understand its English translation while only knowing the offences in English or their own native language if it is not English. Not only that but also creating a concise and direct text that avoids ambiguity while remaining reader-friendly and understandable.

In total, 10 offences related to fraudulent activities were examined from the US legislation, 5 from the UK legislation and 6 from the Canadian legislation. Some of the offences doubled throughout the US, the UK and Canadian legislations, however, the total of 16 different offences related to fraudulent activities, the main translation strategy used in the Latvian – English translation of the Latvian legislation was a calque rather than an equivalent term that appears in either the US, the UK or Canadian legislations. This occurred in 14 different cases within the category of terms related to fraudulent activities. As for equivalence, the most common type of general equivalence found in all categories, where equivalents were found, was referential/denotive equivalence, which was accompanied by some characteristics that could apply to connotative, text-normative or pragmatic/dynamic equivalence in 3 cases. When it comes to legal equivalence, formal and substantial equivalence was found in all cases. 2 terms equivalent to the ones used in the US, the UK and Canadian legislations did not appear to have an equivalent used in the English translation of the Latvian legislation.

As regards English terms related to asset laundering, of 6 offences found in the US legislation, only 1 equivalent was found in the Latvian legislation and its English translation, out of 7 offences in the UK legislation, 3 had equivalents in the Latvian legislation and its translation and none had any equivalents in the Canadian legislation. Yet again, from 4 offences that were analysed, all Latvian – English translations were calques, with referential/denotive general equivalence (together with characteristics of connotative, text-normative and pragmatic/dynamic equivalence in one instance) and formal and substantial legal equivalence.

In the category of terms related to bribery and corruption from the 7 offences found in the US legislation, equivalents in the Latvian legislation could be found for 2, from 4 terms found in the UK legislation, equivalents were found for 3 terms and from 7 types of offences found in the Canadian legislation, 3 could be analyzed. One equivalent found in the Latvian legislation and its translation was created using either the translation strategy of (S6) Distribution change or (Pr2) Explicitness change, even though a (G1) Literal translation or (G2) Loan, calque could have been used and the rest of the terms in the English translation of the Latvian legislation were calques. As regards equivalence, all terms had referential/denotive general equivalence (together with characteristics of connotative, text-normative and pragmatic/dynamic equivalence in one instance) and most had formal and substantial legal equivalence, with the exception of one case with merely substantial legal equivalence.

In the category of other terms related to economic offences, the main conclusion was that the definitions of different offences and their classifications vary from one legislation to another, especially because the legislations come from two different law systems (common and civil law systems), making it impossible to have the same categories and terms for the offences examined, thus, highlighting once more the importance of equivalence in translation. The main translation strategy used was (G2) Loan, calque. In one case referential/denotive general equivalence and formal and substantial legal equivalence was used, while in the other various types of general equivalence (referential/denotive, connotative, text-normative and pragmatic/dynamic) and formal and substantial legal equivalence could be observed.

This demonstrates the problem with the terms where there are no official or approved equivalents – they may fall under different types of equivalence when compared to the framework; however, only one clear type should prevail.

Another general observation throughout the paper was to examine the necessity to use very elaborate and long sentences in the legislation when it is apparent that an equivalent effect can be reached with a shorter and more reader-friendly text. Even though, when creating legal texts, it is a common practice to write them so that everything is explained and there is no place for misinterpretation, it should also be as concise and straight to the point as possible. Especially in the cases where a long and wordy calque is used for an offence that has a successful one- or two-word equivalent.

For further research, an analysis of other terms related to more categories of offences could be conducted in the same way, as well as research on the practical understanding of the translation and its meaning by its readership could be conducted. Such research would show whether the translation conveys everything the source text provides and is as precise as legal discourse should be not only from a theoretical but also a practical point of view. It could test the equivalence of the text according to the target audience of the text rather than just on the basis of theoretical research and its interpretation from an individual researcher's standpoint. Furthermore, understanding how an audience that does not know Latvian and cannot reference the source text understands the target text, being only able to reference their knowledge of English or their native language.

THESES

1. Equivalence in the transfer of legal terms in translations of legal texts presents a serious challenge if it involves the interaction between two legal systems – the common law system and the civil law system as it is in the case of Latvian – English translations.
2. Equivalence in translations has been a matter of serious debate among linguists, theorists, translators, and interpreters as it is recognised to be an illusion never to be achieved and at the same time a necessary prerequisite in avoiding misinterpretations and ambiguities in the field of law.
3. Even though exact equivalence does not exist it should be looked at as a spectrum of equivalence that depends on the purpose of the translation.
4. There are 3 fundamental notions that create the understanding of what a term is – concept, definition, and term – and one cannot exist without the others.
5. All terms are formed by applying a specific method, adjusted for the purpose of the creation of the term.
6. There are 3 groups of Latvian term formation principles - linguistic, interlinguistic and extralinguistic.
7. Legal translation demands an understanding of text genre, legal concepts and how those concepts reflect in the terminology that is used.
8. Legal English reflects the various languages (Celtic, Roman, Latin, to Angle, Saxon, Jute, Scandinavian, Norman, French) that have influenced general English.
9. Legal terminology is very specific and technical, it can be purely legal, it can be mixed with everyday speech, and it can even be everyday words.
10. The development of the Latvian legal system has encountered many obstacles due to developing through two world wars and under the regime of the USSR.
11. The main influences on the Latvian legal system were the pre-war Latvian legislation, the Latvian SSR Criminal Code of 1961 and the assessments from the USA, Great Britain, Germany, Sweden etc. to comply with the criteria approved in the European Union.
12. The most used translation strategy in order to achieve equivalence in the Latvian – English translation of the Latvian legislation is a calque.
13. The most common type of equivalent found in all cases of equivalence in the Latvian – English translation of the Latvian legislation is a referential/denotive equivalent.

14. There is a pattern of overusing calques when trying to achieve equivalence in the English translation of the Latvian legislation rather than using an appropriate equivalent that is widely used in other legal systems.
15. The research has highlighted the urgent necessity to create an official centralized and harmonized database of up-to-date Latvian-English legal terminological equivalents and definitions of legal terms that would ensure terminological consistency, as well as facilitate reliability and quality in Latvian-English legal translations in the future.

Word count: 18899

REFERENCES

1. Balode, L. (2018) *Krimināllikumam – 20*. Available from: https://lvportals.lv/norises/296618-kriminallikumam-20-2018 [Accessed on 24 February 2022].
2. Biel, L. (2008) *Legal Terminology in Translation Practice: Dictionaries, Googling or Discussion Forums?* SKASE Journal of Translation and Interpretation, 3(1), 22-38.
3. BNN (2018) *Vietnē Likumi.lv pieejami tiesību aktu oficiālie tulkojumi angļu valodā*. Available from: https://bnn.lv/vietne-i-likumi-lv-i-pieejami-tiesibu-aktu-oficialie-tulkojumi-anglu-valoda-268374 [Accessed on 27 February 2022].
4. Bowker, L. (2009) Terminology. In M. Baker and G. Saldanha (eds.) *Routledge Encyclopedia of Translation Studies*. (2nd ed.) (pp. 286-290). Routledge.
5. Cabré, M. T., & Sager, J. C. (1999) *Terminology: Theory, methods, and applications*. Amsterdam: J. Benjamins Pub. Co.
6. Cheng, L. and Sin, K. K. (2008) Terminological equivalence in legal translation: A semiotic approach. *Semiotica.* 172 (1/4): 33-45.
7. Chesterman, A. *(*2016) *Memes of translation: The spread of ideas in translation theory*. Amsterdam: J. Benjamins.
8. Chromá, M. (2011) *Synonymy and Polysemy in Legal Terminology and Their Applications to Bilingual and Bijural Translation*. Research in Language, 9(1), 31-50
9. Garner, B. A., & Black, H. C. (2009). *Black's law dictionary*. St. Paul, MN: West.
10. Gubby, H. (2016) *English legal terminology : legal concepts in language* (Fourth edition.). The Netherlands: Eleven International Publishing.
11. Haigh, R. (2009) Legal English (2nd ed.). Routledge.
12. Holliday, A. (2015) Qualitative Research and Analysis. In B. Paltridge and A. Phakiti (eds.) *Research Methods in Applied Linguistics: A Practical Resource*. Bloomsbury Publishing Plc.
13. Kearns, J. (2009) Strategies. In M. Baker and G. Saldanha (eds.) *Routledge Encyclopedia of Translation Studies*. (2nd ed.) (pp. 282-285). Routledge.
14. Kenny, D. (2009) Equivalence. In M. Baker and G. Saldanha (eds.) *Routledge Encyclopedia of Translation Studies*. (2nd ed.) (pp. 96-99). Routledge.
15. Latvijas Republikas Krimināllikums. (1998) Available from: https://likumi.lv/ta/id/88966-kriminallikums [Accessed on 24 February 2022].
16. Mantzari, E. (2006) *The Linguistic Dimension of Terminology: Principles and Methods of Term Formation.* Available at: https://www.researchgate.net/profile/Elena-

Mantzari/publication/253024944_THE_LINGUISTIC_DIMENSION_OF_TERMINOLOGY_PRINCIPLES_AND_METHODS_OF_TERM_FORMATION/links/54536ee00cf2bccc490a4364/THE-LINGUISTIC-DIMENSION-OF-TERMINOLOGY-PRINCIPLES-AND-METHODS-OF-TERM-FORMATION.pdf [Accessed on 11 February 2022].

17. Newmark, P. (1988) *A Textbook of Translation*. Shanghai Foreign Language Education Press.
18. Niedre, A. (2001) *Par Latvijas krimināltiesībām, tuvojoties Eiropas kritērijiem.* Available from: https://www.vestnesis.lv/ta/id/1311 [Accessed on 24 February 2022].
19. Nykyri, S. (2010) *Equivalence and Translation Strategies in Multilingual Thesaurus Construction*. Åbo Akademi University Press.
20. Paolucci, S. (2011) *The Problem of Equivalence in Translating Legal Texts*. Lebende Sprachen, 56(1), 87-99.
21. Phakiti, A. and Paltridge, B. (2015) Approaches and Methods in Applied Linguistics Research. In B. Paltridge and A. Phakiti (eds.) *Research Methods in Applied Linguistics: A Practical Resource*. Bloomsbury Publishing Plc.
22. Rey, A. (1995) *Essays on terminology.* Amsterdam: John Benjamins Publishing Company.
23. Sager, J. C. (1990) *A Practical Course in Terminology Processing*. Amsterdam: John Benjamins Publishing Company.
24. Simonnæs, I. (2013) *Challenges in Legal Translation – Revisited*. NHH Norwegian School of Economics.
25. Sīlis, J. (2022) *Tulkojumzinātne Latvijā*. Nacionālā Enciklopēdija. Available from:https://enciklopedija.lv/skirklis/90287-tulkojumzin%C4%81tne-Latvij%C4%81 [Accessed on 7 May 2022].
26. Skujiņa, V. (2002) *Latviešu terminoloģijas izstrādes principi*. Rīga: Latviešu valodas institūts. Available from: http://www.vvk.lv/index.php?sadala=226&id=731 [Accessed on 24 February 2022].
27. Snell-Hornby, M. (1988) *Translation Studies. An Integrated Approach.* Amsterdam: John Benjamins Publishing Company.
28. The Latvian Criminal Law. (1998) Available from: https://likumi.lv/ta/en/en/id/88966-the-criminal-law [Accessed on 24 February 2022].
29. Kļava, G. (2011) Ievads. In Latviešu valodas aģentūra. *Valodas situācija Latvijā: 2004-2010* (pp. 8-13).

30. Wierzbicka, A. (2003) *Cross-cultural Pragmatics: The Semantics of Human Interaction. Second edition*. Berlin: Mouton de Gruyter.
31. Zethsen, K. K. (2004) *Latin-based terms: True or false friends?* Target: International Journal of Translation Studies, 16(1), 125-142.

Online sources:

1. *Cambridge Dictionary*. Available at: https://dictionary.cambridge.org/ [Accessed on 11 February 2022].
2. Cornell Law School. Available at: https://www.law.cornell.edu/wex/insurance_fraud [Accessed on 17 April 2022].
3. Federal Bureau of Investigation (FBI). Available at: https://www.fbi.gov/investigate/white-collar-crime/ [Accessed on 17 April 2022].
4. Languages. European Union. Available at: https://european-union.europa.eu/principles-countries-history/languages_en [Accessed on 11 March 2022].
5. Latvian Criminal Law. Available at: https://likumi.lv/ta/id/88966-kriminallikums [Accessed on 17 April 2022].
6. Merriam-Webster *dictionary*. Available at: https://www.merriam-webster.com/ [Accessed on 11 February 2022].
7. Skujiņa, V. (2002). The Principles of Formation Of Latvian Terminology. Available at: http://www.vvk.lv/index.php?sadala=226&id=731 [Accessed on 17 April 2022].
8. Terminology Commission of the Latvian Academy of Sciences (2000). Terminrades vadlīnijas: Latvijas Zinātņu akadēmijas Terminoloģijas komisijas nozaru terminoloģijas izstrādes vadlīnijas. Available at: https://termini.gov.lv/raksts/terminrades-vadlinijas [Accessed on 17 April 2022].
9. Tezaurs.lv Latvian Dictionary. Available at: https://tezaurs.lv/ [Accessed on 17 April 2022].
10. UK legislation. Available at: https://www.legislation.gov.uk/ [Accessed on 17 April 2022].

APPENDIX 1: ANALYSIS

Term category	Translation strategy	Type of equivalence (general)	Type of equivalence (legal)
Fraud	G2 / G1	Referential/denotive Connotative Text-normative Pragmatic or dynamic	Formal and substantial
Financial Institution/ Mortgage Fraud	G2	Referential/denotive	Formal and substantial
Securities Fraud	G2	Referential/denotive	Formal and substantial
Bankruptcy Fraud	G2	Referential/denotive	Formal and substantial
Consumer Fraud	G2	Referential/denotive	Formal and substantial
Insurance Fraud	G2 / G1	Referential/denotive Connotative Text-normative Pragmatic or dynamic	Formal and substantial in both cases
Embezzlement vs Miappropriation	G2 / G1	Referential/denotive Text-normative Pragmatic or dynamic	Formal and substantial
Counterfeiting	G2	Referential/denotive	Formal and substantial
Pilferage/employee theft	G2	Referential/denotive	Formal and substantial
Fraud by abuse of position	G2	Referential/denotive	Formal and substantial
Fraudulent sales of goods	G2	Referential/denotive	Formal and substantial
Non-declaration of profits	G2	Referential/denotive	Formal and substantial
Forgery	G2	Referential/denotive	Formal and substantial
Disposal of property to defraud creditors	G2	Referential/denotive	Formal and substantial
Money Laundering	G2 / Pr1	Referential/denotive Connotative Text-normative Pragmatic or dynamic	Formal and substantial
Concealing, disguising, converting or transferring criminal property, or removing criminal property from the UK	G2	Referential/denotive	Formal and substantial

Entering into or becoming concerned in an arrangement, knowing or suspecting that it facilitates (by whatever means) the acquisition, retention, use or control of criminal property by or on behalf of another person	G2	Referential/denotive	Formal and substantial
Bribery	S6 / Pr2	Referential or denotive	Merely substantial equivalence
Commercial Bribery	G2 / G1	Referential/denotive Connotative Text-normative Pragmatic or dynamic	Formal and substantial
Failure to Prevent Bribery	G2	Referential/denotive	Formal and substantial
Robbery / Burglary	G2 / G1	Referential/denotive Connotative Text-normative Pragmatic or dynamic	Formal and substantial
Vandalism	G2	Referential/denotive	Formal and substantial

Dokumentārā lapa

Bakalaura darbs „ANALYSIS OF LATVIAN EQUIVALENTS FOR ENGLISH TERMS DESIGNATING ECONOMIC OFFENCES" (Noziedzīgus ekonomiskos nodarījumus apzīmējošo angļu valodas terminu latviešu valodas atbilsmju analīze) izstrādāts LU Humanitāro zinātņu fakultātē.

Ar savu parakstu apliecinu, ka pētījums veikts patstāvīgi, izmantoti tikai tajā norādītie informācijas avoti un iesniegtā darba elektroniskā kopija atbilst izdrukai.

Autors: Sendija Beata Lazdiņa 26.05.2022.

Rekomendēju darbu aizstāvēšanai

Vadītāja: asoc. prof. Dace Liepiņa 26.05.2022.

Recenzents:

Studiju metodiķe: Daina Rusule 26.05.2022.

Darbs iesniegts Anglistikas nodaļā 26.05.2022.

Darbu pieņēma:

Darbs aizstāvēts bakalaura gala pārbaudījuma komisijas sēdē

2022. gada…… jūnijā, prot. Nr. ….., vērtējums ………………..

Komisijas sekretāre: