

Expressions of Interpersonal Relationships in translated Business Annual Reports (English-Arabic)

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Abstract

Business annual reports are financial statements that contain significant information about a company's activities. The reports are distributed to interested parties (e.g. stockholders, creditors, financial analysts and customers) in order to satisfy their information requirements (Friedlob & Welton 2008). In Oman, annual business reports are produced in English and translated into Arabic in order to provide Arab readers with vital information about the companies' operations and their financial positions. This article analyzes five titles and/or names, i.e. my lord, royal rank, presence, majesty, and glorified; these titles indicate interpersonal relationships in English and then are compared to Arabic in order to identify translation strategies and potential consequences for interpersonal relationships as expressed in the texts. In addition, this article attempts to answer the following question, are there any differences between English and Arabic versions, and whether these differences reveal aspects of sociocultural and ideological practices in Oman. Qualitative methods are applied, in this article, to compare, describe, and analyze the textual profiles of the two versions of the reports. This article contributes to the discipline of Translation Studies (TS) by investigating titles and/or names within sociocultural and ideological context in Oman, has not been given enough attention in TS. It concludes that the patterns of address (šukr form), which are followed by religious names in the Arabic translations enhance the status of Sultān Qābūs Ibn Sa'īd, thus reflecting power relationships. Finally, this article recommends to integrate textual analysis with sociological analysis to have more insight into translation agents and institutions.

Keywords: Business annual reports, communication, interpersonal relationships, sociological approaches, translation strategies

Introduction

Communication in organizations is a vital component in carrying out day-to-day practices such as preparing business reports, conducting interviews, making presentations, and conferring with subordinates; it allows individuals and nations to interact, communicating and exchanging their demands, ideas, projects, and know-how (Ober, 2009). Language is the tool by which information is shared and consumed, activities are organized and conducted, and decision making is implemented and enhanced. Communication across countries and nations involve translation and interpreting which serve as effective channels of communication as more and more people and companies in the world are conducting business domestically, regionally and internationally. Hence, translation “like any other use of language, is a matter of communication, i.e. a form of social behavior which requires a degree of interaction, of cooperation, among those involved” (Hermans, 1997, p. 7). This indicates that translation is not merely a process of meaning transfer from one text to another, but it also an act of communication. As Blum-Kulka (1986) argues:

An act of communication as in the study of all *acts of communication*, considerations of both the process and the product of the communicative act necessarily relate to at least the linguistic, discursal, and social systems holding for the two languages and cultures involved (p. 299).

Both communication and translation have seen increasing attention in the last decade (Venuti, 2012; O’Hagan & Ashworth, 2002; Snell-Hornby, 1998; Hatim & Mason, 1997). This wide interest does not mean, however, that the phenomenon is new. In fact, conversely, direct and mediated communication between people speaking different languages and belonging to different cultural communities has occurred for many centuries (Schäffner, 2003). The contributions of translators pertaining to the transmission of specific values, beliefs and ideas broadly has facilitated social, cultural and economic exchange across global boundaries. As international business relies on social interaction (Piekkari et al., 2014), translation not only conveys vital information to end-users, but also plays a pivotal role in global financial effectiveness. It is argued in this study that translation is used as a communicative and rhetorical tool to attract regional financial markets and investments (e.g. Oman and other neighbouring countries) in order to enhance the national economy in a given country.

Since the mid-1970s, the socioeconomic and geopolitical environment in Oman has changed drastically. As Oman has developed economically and socially, its extensive resources of oil and minerals, as well as its strategic geographical location combined with other political, historical and religious factors, have had an impact on Oman’s public and corporate institutions (Al Obaidani, 2015). When Sulṭān Qābūs Ibn Sa’īd seized power in July 1970, he succeeded in asserting himself against entrenched forces as monarch’s power that combines supreme executive, legislative, judicial, and military authority (Allen, 1987).

He launched a social and economic development programme in Oman that has led to the emergence of new genres, or to changes in existing genre conventions. One such genre is the annual report that is produced in English and translated into Arabic in order to attract foreign investors and strengthen financial communication within and across borders. In addition, the genre of annual report plays an important role in the socioeconomic context in Oman; it offers Arab readers invaluable information pertaining to buying and selling of shares of the stocks, as

well as contributes to the development of the economic environment in Oman at large. The fact that annual reports are produced in English and then translated into Arabic makes them relevant to the discipline of Translation Studies in order to fulfill sociocultural and economic requirements in Oman. Research on the role of translation in the production of annual reports, has, so far, been given little attention. For the purpose of this paper, a specific phenomenon will be illustrated, that is, namesⁱ and/or titles that reveal interpersonal relationships in the Arabic translations of annual reports.

Interpersonal relationships help us to comprehend how social norms and conventions are conceptualised in our societies. Research had been carried out with respect to politeness and greeting (e.g. Kern & Eichmüller, 2006; Ferguson, 1996; Brown & Levinson, 1987), but less attention has been given to the study of greetings and thanks formulas in the context of business translation in general and annual reports in particular.

As the author will discuss later in this study that the *šukr* form, in most cases, is linked to the official titles and/or official names which are used in financial reporting in corporate institutions in order to reinforce and internalise hierarchical, collective and individualistic aspects. The term official title and/or official names is part of the discursive practices which determine the textual structure of the genre of annual report, mainly the chairperson's statement. Official expressions play a major role in such reports as they depict various strata of hierarchical associations, which are mainly defined by power relations, such as authority, respect, superiority and status.

In this paper, the author will examine the translation of five types of names, i.e. (a) *maulānā* (lit. 'my lord'), (b) *āl maqām as 'sāmī* (lit. 'royal rank'), (c) *ḥaḍrat* (lit. 'presence'), (d) *jalālat* (lit. 'majesty'), and (e) *al-mu'aẓẓam* (lit. 'glorified'). These official names, which are covered under the discussion of interpersonal relationship patterns with regard to a particular institution, will be investigated in their sociocultural and political context in Oman. The focus of this paper will be the analysis of translation strategies, based on the categorisation by Chesterman (1997).

Interpersonal Relationships

Interpersonal relationships are structured activities, which consist of enacting routines (Ferguson, 1996); interpersonal expressions such as greetings, thanks, and exchange of wishes are conducted within a range of conventionalised and pre-patterned formulae (Locher & Graham, 2010). Interpersonal relationships help to comprehend the way social and cultural norms and conventions are internalised within a given community (Al Obaidani, 2014). A number of scholars (e.g. Rababa'h & Malkawi, 2012; Locher & Graham, 2010; Emery, 2000; Ferguson, 1996; Youssouf et al., 1976) have discussed the notions of politeness and greeting, but less attention has been given to the study of greetings and thanks in the context of business translation in general and annual reports in particular.

For example, Ferguson (1996) discusses how politeness is used in everyday encounters between people. He says that all human communities apparently have a stock of interpersonal verbal routines such as greetings, thanks, and congratulations although their features and occurrences of their use vary widely from one society to another. Ferguson maintains that structure and incidence of exchanging politeness formulae are "so culture specific and tied to

cultural history of the particular society or group that the structural or functional universals must be strong at other levels” (Ferguson, 1996, p. 138). He concludes that politeness and greeting pose problems for linguists and they constitute another set of realities about human language at large.

Greeting exchanges in a given society are determined and governed by many factors such as age, gender, social hierarchy, occupation, education, religion, and other larger socioeconomic and cultural aspects and specific attributes. In their analysis, Youssouf et al. (1976) investigate a highly formulaic greeting exchange used by Tuareg of western Sahara. The aim of their analysis is to distinguish, in such exchanges, specific underlying principles and practises of social interaction embedded in the Tuareg community. Youssouf et al. (1976) discuss and explain four main aspects of greetings, i.e. form, function, conditions, and constraints. They argue that verbal interaction in most societies begins with some sort of greeting and the termination of such interaction is frequently marked by farewells. Youssouf et al. conclude that human social interaction is largely “subject to both universal and community specific-rules” (Youssouf et al., 1976, p. 816).

On the other hand, politeness exchanges and expressions are influenced particularly by education and media especially when a given society is undergoing a rapid development. This aspect of transformation with regard to the form and structure of politeness was explored by Emery (2000). He analyses three categories (i.e. greeting and parting routines, congratulating, and condoling) used in Oman’s society. Emery (2000) maintains that Omani Arabic reflects its own linguistic routines and patterns by using, for instance, special expressions and terms such as entering and leaving house, greeting the sick, offering hospitality, and leave taking. He argues that greeting and other politeness forms are utilized by all indigenous Omani groups “but more specifically by the old, who are less open to pan-Arabic influences in this regard than the younger generation” (Emery, 2000, p. 196:). Emery concludes that Omani greeting formulae remain relatively stable despite the “surrounding pan-Arabic influences” (Emery, 2000, p. 214).

Similar to Youssouf et al, aspects such as age, gender, and context of situation and time in relation to structuring greeting formulae in the Jordanian community have been demonstrated by Rababa’h and Malkawi (2012). They argue that Jordanians use terms charged with religious exchanges and expressions, especially in the opening and closing of the exchange. They find that “males use more courteous cultural greetings than females, whereas women use less formal and less polite greetings although they are more sincere” (Rababa’h & Malkawi, 2012, p. 26).

As far as Oman is concerned, greeting forms are an important constituent of sociability and a fundamental requisite for the accomplishment of the intended communicative purposes and expectations among interlocutors (Al-Hajri, 2006). In the context of annual reports, greetings which are indicated in the Arabic translations are mainly addressed to the Sultān in order to express extreme warmth and politeness and demonstrate political affiliation. These greeting expressions can be found in the chairperson’s statement, specifically at the opening of the message.

Interpersonal relationships play an important role in shaping attitudes, behaviours, thoughts, and feelings in social and political interaction. This paper discusses the way in which

formulae of greetings and thanks are expressed in the Arabic translations of annual reports. Based on textual analysis of the two versions (English and Arabic), this paper will examine the opening and closing greetings, including thanking expressions.

Corpus and methodology

The social and economic developments in Oman have been constructed in communication and thus, new or modified forms of discourse and texts have emerged which are used for communicative purposes within the country and also for intercultural communication across borders. Local and international companies publish business texts, such as annual reports, which are of particular relevance in the business setting (Al Obaidani, 2014).

Business annual reports are financial and narrative texts which are produced yearly and sent to company's shareholders and various other interested parties, such as employees, shareholders, potential investors, official entities and the media. The reports assess the year's operations and give useful information about the company's corporate mission, business model, quality of leadership, financial performance and strategic direction. They also facilitate investment opportunities in securities to enhance the national economy, as well as attract potential investors.

In Oman, it is a legal requirement to produce annual reports. The Royal Decree issued in 1998, officially declared the establishment of two governmental institutions, namely the Muscat Security Market (MSM) where all listed securities have to be traded, and the Capital Market Authority (CMA), the regulatory body, which, among other tasks, helps to regulate the issues of transparency and disclosure obligations in the securities market.

Annual reports have a fixed structure. They comprise the chairperson's statement, a balance sheet, an income statement, a statement of cash flow, accompanying notes, a report of management responsibility, and the auditor's opinion. All annual reports used in this paper are in electronic form on the MSM websiteⁱⁱ, which contains a catalogue of annual reports of the current and previous years to ensure that the highest standards are adopted and implemented, consistent with domestic and international regulatory requirements. For the purpose of this study, this paper will analyse the chairperson message, which is an important element in the annual report, and is widely read by shareholders and other users (Pendlebury & Groves, 2004). Most annual reports in Oman contain a statement by the company's chairperson, placed at the very beginning of the report. The reports include two or three pages of comments by the chairperson which reflect various aspects pertaining to the company, such as the general trading conditions during the past financial period and likely future developments. The summary also includes contributions of employees, events of a special nature (e.g. opening and closing of factories, offices, recruitment or dismissal of staff, etc.) as well as the company's visions and plans for the future (Stittle 2003).

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

Table 1. Companies in the study

Name of the Company	Date of Establishment	Company Core Activity	Report Quantity	Publication Date
ACWA Power Barka (APB)	2000	Engaging in power generating and water desalination projects	5	2006-2010
Al Anwar Ceramic Tiles Co (ACT)	1998	Manufacturing wall and floor tiles	5	2006-2010
Al Madina Investment Co (AMI)	1996	Engaging in banking, real estate & services	5	2006-2010
Al Maha Ceramics Co (AMC)	2005	Engaging in the design and manufacturing of ceramic tiles	5	2006-2010
Alliance Housing Bank (AHB)	1997	Engaging in investment banking & brokerage	5	2006-2010
Bank Sohar (BS)	2007	Providing corporate and retail banking solutions	5	2006-2010
Construction Materials Ind (CMI)	1977	Manufacturing bricks lime and lime stone	5	2006-2010
Galfar Engineering and Contracting (GEC)	1975	Engaging in construction sector	5	2006-2010
Gulf International Chemicals (GIC)	1996	Manufacturing construction chemicals	5	2006-2010
Majan College (University College) (MC)	1995	Engaging in education sector	5	2006-2010
Majan Glass Co (MGC)	1995	manufacturing commercial & industrial glass containers	5	2006-2010
Muscat Gases Co (MGC)	1989	manufacture industrial & cooking gases	5	2006-2010
Oman & Emirates Investment Holding Co (OEIH)	1993	Engaging in financial investment activities and related services	5	2006-2010
Oman Flour Mills Co (OFM)	1977	Engaging in milling and food processing business	5	2006-2010
Oman Oil Marketing Co (OOM)	2003	Engaging in marketing and distributing petroleum products	5	2006-2010
Oman Orix Leasing (OOL)	1994	Providing short term	5	2006-2010

		finance to businesses by way of factoring of receivables		
Oman Telecommunications Co (OTC)	2000	Engaging in fixed and mobile communication services	5	2006-2010
Oman Textile Holding (OTH)	1989	Manufacturing materials and industrial products	5	2006-2010
Port Services Corporation (PSC)	1976	Engaging in operating and managing port activities	5	2006-2010
Renaissance Services Co (RSC)	1996	Providing diversified oil & gas services	5	2006-2010
Shell Oman Marketing Co (SOM)	1997	Engaging in marketing and distributing petroleum & lubricant products	5	2006-2010
Tageer Finance Company (TFC)	2000	Providing leasing, debt factoring, bridge loan and construction loans	5	2006-2010
United Finance Co (UFC)	1997	Providing leasing and financial services solutions	5	2006-2010
United Power Co (UPC)	1995	Engaging in electric utilities management and operations activities	5	2006-2010
Voltamp Energy Co (VEC)	1987	Manufacturing transformers, low voltage switchgears and panels	5	2006-2010

The corpus of the study comprises 125 brochures and contains the information in both English and Arabic. The reports were selected from different years (2006, 2007, 2008, 2009 and 2010). This paper analyses 125 annual reports published by Muscat-based companies from different sectors, viz. industrial, gas, services, finance and construction materials, varying in size and organisational patterns. These reports are in electronic form on the MSM website which contains a catalogue of annual reports of the current and previous years. The purpose of this selection is to analyse the Arabic translations of the annual reports in order to identify potential shifts and changes and also in order to see whether any changes occurred in the course of time concerning the structure of the annual reports and the translation strategies.

Qualitative methods were used to compare, describe, and analyse the textual profiles of the original English versions of annual reports and their translations into Arabic. As a result of

the comparison, regularities in translation strategies were identified. For describing the strategies, the typology of strategies developed by Chesterman (1997) is used. For more discussion of the classification and definitions of translation strategies see Chesterman (1997, p. 87-113) Chapter Four in Chesterman (1997).

Translating Interpersonal Aspects

The notion of interpersonal relationship is closely linked to culture, which is significant in studying the implications for translation since language and culture are inseparable, as argued by numerous scholars (e.g., Bassnett & Lefevere, 1990; Schäffner, 2000; Petrilli, 2003; Snell-Hornby, 2006; Adebayo & Adesina, 2009).

Translation largely differs from normal text production in that it is a way of communication crossing linguistic and cultural boundaries. There is a broad consensus within translation studies (e.g. Brisset, 1996; Toury, 1995; Bassnett, 1980/1991) that any text which has been ‘uprooted’ from its natural sociocultural and ideological context is bound to target cultural norms and values (Baumgarten, 2009). Brisset (1996) for instance, stresses:

Translation involves a number of choices. These are activated (and limited) as much by the reading or decoding of the original text as they are by what is available in the discourse of the target milieu – in other words, by what the target society permits the translator to write. Translation establishes its priorities between the given of the source text and the pragmatics of the target milieu, constraints from which it cannot escape (p. 5)

Translators dealing with business texts must, for instance, make similar choices, and these decisions (e.g. add, omit, or make changes in the form and content of a text) do not come without significant implications. In other words, translators act individually or as social agents of particular institutions (e.g. business enterprises) and make conscious decisions to adapt their translations “in the sense of making the translation serve the purpose of the translating institution” (Mossop, 1990, p. 345). Social and political implications of the decision-making process in translation have seen more attention given in the recent sociological approaches to translation (Hanna, 2006; Inghilleri, 2005; Pym, 2004; Wolf, 2002). A number of scholars have applied sociological theories and approaches to their research. Gouanvic (1997) and Wolf (2002), for example, adopt Pierre Bourdieu’s forms of capital and the functioning of the field in their own case studies. Wolf (2002) posits that sociological contributions are still an under-researched area. From her perspective, despite “the consideration of cultural factors in translation, social contexts conditioning the production and reception of translation so far have been widely neglected” (Wolf, 2002, p. 34).

In this paper, Pierre Bourdieu’s concept of *names*, is used to describe and interpret the original English versions of annual reports and their translations into Arabic. These names and/or titles can be found in the chairperson’s message, specifically at the closing of the statement. However, the names are used in the chairperson’s message in order to express thanks, gratitude, as well as to demonstrate political affiliation to Sultān Qābūs Ibn Sa’īd. The five types of official names will be discussed below: (a) *maulānā* (lit. ‘my lord’), (b) *āl maqām as’sāmī* (lit. ‘royal rank’), (c) *ḥaḍrat* (lit. ‘presence’), (d) *jalālat* (lit. ‘majesty’), and (e) *al-mu’azzam* (lit.

‘glorified’). These official names, which are covered under the discussion of interpersonal relationship patterns with regard to a particular institution, will be investigated in their sociocultural and political contexts.

Official Names

Bourdieu refers to *official name* as a distinctive label, mark, emblem, or stigma “which takes its value from its position in a hierarchically organized system of titles ...” (Bourdieu, 1991, p. 239). He explains that the underlying functions of official names are to justify and exercise “the monopoly of the power to make people see and believe, to get them to know and recognize, to impose the legitimate definition of the divisions of the social world and, thereby, *to make and unmake groups*” (Bourdieu, 1991, p. 127). The logic of official naming, according to Bourdieu, is based on a symbolic capital, which includes titles of nobility, educational qualifications, and professional titles. Bourdieu argues that the noble “is not just someone who is known (*nobilis*), noteworthy, well-regarded, recognized; the noble also is someone recognized by an *official*, “universal” tribunal, in other words known and recognized by all” (Bourdieu, 1985, p. 733).

In business annual reports, greetings and thanking expressions aim at establishing, maintaining and consolidating the contact between the addressor and addressee. These expressions are defined and developed in accordance with the status, power and the social roles in which the addressor and addressee interact in a particular situation.

Maulānā, Our Lord مَوْلَانَا

The title ‘*maulā*’ means ‘lord’ or ‘master’ and ‘*na*’ means ‘our’ so the compound word ‘*maulana*’ means ‘our lord’ or ‘our master’. *Maulānā* is usually a form of address to sovereignty although more commonly used in the Indian subcontinent for respected religious leaders (Jackson, 2011). Moreover, the word *maulānā* also has several meanings, such as ‘protector’, ‘patron’ and ‘companion’, depending on the context in which the word is applied.

For the Omani society, formal and respectful behaviour patterns are important in the institutional hierarchy to show differences between the leader and other members of society. The textual analysis of the study shows that sociocultural and religious expressions (e.g. ‘our lord presence’, ‘may God protect him and be with him’) were used in the chairperson’s message to the shareholders, connoting respect, power and authority. In addition, this type of form is followed by a “God-blessing” and “may God protect him” to show the chairperson’s solidarity and sincerity in thanking the Sultān. In addition, this religious form of address shows the dialectical relationships between monarchical ideology and religious names, which are contextualised and mediated through the chairperson and translators by using various translation strategies in order to attract wider Arab end-users of business annual reports, and ultimately fulfil the corporate objectives of the company, as the examples below illustrateⁱⁱⁱ:

Example 1:

(ST) We are very grateful to his Majesty Sultan Qaboos bin Said for his able and farsighted leadership. We are very grateful to the Government of Oman for all their support and encouragement [ACT-06, Chairman’s Report: p.3].

(TT) كما إننا في غاية الإمتنان والعرفان لصاحب المقام السامي لصاحب الجلالة السلطان قابوس بن سعيد المعظم حفظه الله وأبقاه على قيادته الحكيمة والرشيده والى الحكومة العمانية على مسانبتها وتشجيعها.

[GLOSS] We are very **grateful** for and **gratitude** to the **presence** of the royal rank of the **presence** of His Glorified Majesty Sultān Qābūs Ibn Saʿīd, **may God protect him and be with him**, for his **wise** and **intelligent** leadership, and to the Omani government for its support and encouragement.

Example 2:

(ST) We are all very grateful to His Majesty Sultan Qaboos bin Said for his able and farsighted leadership. We are also grateful to the Government of Oman for all their support and encouragement [ACT-07, Chairman's Report: p.2].

(TT) إننا جميعا في غاية الإمتنان والعرفان لصاحب المقام السامي جلاله السلطان قابوس بن سعيد المعظم حفظه الله وأبقاه على قيادته الحكيمة والرشيده. كما نشكر الحكومة العمانية على مسانبتها وتشجيعها المستمر.

[GLOSS] We are all very grateful for and gratitude to the **presence** of the **royal rank** of His Glorified Majesty Sultān Qābūs Ibn Saʿīd, **may God protect him and be with him**, for his **wise** and **intelligent** leadership. We also thank the Omani government for its **constant** support and encouragement.

Example 3:

(ST) We are all very grateful to his Majesty Sultan Qaboos bin Said for his able and farsighted leadership. We are very grateful to the Government of Oman for all their support and encouragement [ACT-08, Chairman's Report: p.2].

(TT) ويشرفنا جميعا ان نرفع الى المقام السامي لمولانا حضرة صاحب الجلالة السلطان المعظم يحفظه قابوس بن سعيد الله ويرعاه، أصدق آيات الشكر والعرفان على قيادته الرشيده وحكمته وبعد نظره، كما نشكر الحكومة العمانية على دعمها وتشجيعها المتواصل.

[GLOSS] It is an honor to all of us to **raise** to the **royal rank** of our **Lord presence of His Glorified** Majesty Sultān Qābūs Ibn Saʿīd, **may God protect him and be with him**, the **most sincere and solemn assurances** of thankfulness and gratitude for his wise, intelligent, and foresighted leadership. We also thank the Omani government for its support and **continuous** encouragement.

The analysis of the official name *Maulānā*, which is added in the Arabic texts, and is placed before the personal name *Sultān Qābūs Ibn Saʿīd*, is found mainly in the closing of the chairperson's statement. As shown in the above examples, there is a consistency across the years (years aren't stated) in the English source texts; however, this consistency also affects the translations of the reports, which resulted in a cross-reference between the texts. The Arabic text, as in Example 1, includes a duplication which also enforces the official title Sultān. Unlike the English, duplication is a common feature in Arabic discourse which is applied to draw attention

to a particular word or phrase and give it priority. Moreover, a religious reference "يَحْفَظْهُ اللهُ" (lit. 'may God protect him and be with him') has been added in the Arabic version of the report. God-wish patterns, such as the ones added in the Arabic versions above, are of frequent occurrence in the chairperson's message and represent one of the most characteristic and distinctive types of politeness formulas in addressing the monarch in Oman. As the above-mentioned examples revealed, the English versions of annual reports and their Arabic translations show a degree of convention and/or standardisation pertaining to official names in particular and greeting formulas or *šukr* form in general.

In Examples 2 and 3, the adjective *constant* has been added in the target text which points to the positive image of the government and the monarch. The phrase "تَرْفَعُ" (lit. 'we raise'), in Example 3, which has been added in the target text, is a form of address used to show a collective and respectful attitude to the *Sulṭān*. Moreover, the official phrase "المَقَامُ السَّامِي لِمْوَلَانَا" (lit. 'royal rank of our Lord presence of His Glorified Majesty') has been added to the Arabic text which shows respect and obedience to the *Sulṭān*; whereas, the official phrase "أَصْدَقُ آيَاتِ الشُّكْرِ وَالْعِزْفَانِ" (lit. 'most sincere and solemn assurances') is mainly addressed to the *Sulṭān* in order to express extreme warmth and politeness, as well as to demonstrate political affiliation.

In the annual reports, the chairperson not only uses official names as a communicative tool to exercise considerable power on the minds of shareholders, but also as discursive resources for legitimising and reinforcing a dominant ideology in the corporate institutional settings. For example, the chairperson uses the official titles "المَقَامُ السَّامِي" (lit. 'royal rank') and "مَوْلَانَا" (lit. 'our lord') in order to express extreme warmth, respect and politeness. In addition, such official names reflect social, political and ideological affiliation in the sphere of business and finance.

Al maqām as'sāmī, Royal Rank المَقَامُ السَّامِي

The pattern '*āl maqām as'sāmī*' (lit. 'royal rank') is another official name employed in various spectrums of social and business life in Oman. This formula reflects obedience and respect to the *Sulṭān*. In other words, the expression is used by inferiors (i.e. the chairperson) to a superior (i.e. the *Sulṭān*). Moreover, it highlights the authority of the chairperson and *Sulṭān* and the social distance between them, as well as the weight of imposition. Bourdieu posits that using official names is not only a question of communicative resources to achieve institutional objectives "but of gaining recognition for a new language of authority, with its new political vocabulary, its terms of address and reference, its metaphors, its euphemisms and the representation of the social work which it conveys ..." (Bourdieu, 1991, p. 48). The official names or titles mentioned above differ from standard politeness forms, such as '*al-fāḍil*' (lit. 'dear'), '*al-aḳ*' (lit. 'brother'), and '*aš-šaiḳ*' (lit. 'Chief/leader of a tribe'). These standard politeness patterns are characteristic of the life-style of the Omani society to which the addressor and addressee belong. The inappropriate use of these socio-culturally-based patterns may be perceived as abrupt or impolite (Morrow & Castleton, 2007).

Example 4:

(ST) On behalf of the Board of Directors, I wish to express our gratitude and acknowledgement to His Majesty Sultan for his vision and wise leadership, and to

the Central Bank of Oman, Capital Market Authority, Muscat Securities Market and the governmental organizations for their continued support and guidance [TFC-06, Chairman's Report: p.2].

(TT) نيابة عن مجلس الإدارة أود ان أعبر عن **عظيم** تقديرنا وامتناننا إلى **المقام السامي** لحضرة صاحب الجلالة السلطان قابوس بن سعيد على رؤيته **الثاقبة** وقيادته الحكيمة والى البنك المركزي العماني والهيئة العامة لسوق المال وسوق مسقط للاوراق المالية والهيئات الحكومية لدعمهم وتوجيهاتهم المتواصلة.

[GLOSS] On behalf of the Board of Directors I would like to express my **great** appreciation and gratitude to the **royal rank** of the **presence of His Glorified** Majesty Sultān Qābūs Ibn Sa'īd for his **sharp** vision and wise leadership and to the Central Bank of Oman, Capital Market Authority, Muscat Securities Market and government agencies for their support and continuous guidance

Example 5:

(ST) We are all very grateful to His Majesty Sultan Qaboos bin Said for his able and farsighted leadership. We are also grateful to the Government of Oman for all their support and encouragement [TFC-07, Chairman's Report: p.2].

(TT) إننا جميعا في غاية الإمتنان والعرفان لصاحب **المقام السامي** جلالة السلطان قابوس بن سعيد المعظم **حفظه الله وأبقاه على قيادته الحكيمة والرشيده**، كما نشكر الحكومة العمانية على مساندتها وتشجيعها المستمر.

[GLOSS] We are all very grateful and thankful to the **royal rank of the presence** of His Glorified Majesty Sultān Qābūs Ibn Sa'īd, **may God protect him and be with him**, for his wise and intelligent leadership. We also thank the Omani government for its support and constant encouragement.

Example 6:

(ST) We are all very grateful to his Majesty Sultan Qaboos bin Said for his able and farsighted leadership. We are very grateful to the Government of Oman for all their support and encouragement [TFC-08, Chairman's Report: p.2].

(TT) ويشرفنا جميعا أن نرفع الى **المقام السامي** لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم، **يحفظه الله ويرعاه**، **أصدق آيات الشكر والعرفان على قيادته الرشيده وحكمته وبعد نظره**، كما نشكر الحكومة العمانية على دعمها وتشجيعها المتواصل.

[GLOSS] It is an honor to all of us to **raise** to the **royal rank** of our **Lord presence of His Glorified** Majesty Sultān Qābūs Ibn Sa'īd , **may God protect him and be with him**, the **most sincere and solemn assurances** of thankfulness and gratitude for his **intelligent** leadership, and his **wisdom** and foresightedness. We also thank the Omani government for its support and continuous encouragement.

Similar to *Maulānā*, the analysis of the official name '*āl maqām as'sāmī*' (lit. 'royal rank') which is added in the Arabic texts, and is placed before the personal name *Sultān Qābūs Ibn Sa'īd*, is found mainly in the closing of the chairperson's statement. The adjective *great*, in

(TT) وفقنا الله جميعا لخدمة بلدينا في ظل القيادة الحكيمة والرشيده لحضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم سلطان عمان وأخيه صاحب السمو الشيخ خليفة بن زايد آل نهيان رئيس دولة الإمارات العربية المتحدة حفظهما الله ورعاهما.

[GLOSS] May God help us all to serve our two countries under the intelligent and wise leadership of the **presence** of His Majesty Sulṭān Qābūs Ibn Sa‘īd **Sulṭān of Oman** and his brother His Highness šaik̄ kalīfa Ibn Zā'id āl-Nahayān **president of the United Arab Emirates**, may God protect them and be with them.

Example 9:

(ST) May God help us to serve better and better for the furtherance of both the countries under the wise guidance and leadership of His Majesty Sultan Qaboos Bin Said and His Highness Sheikh Khalifa Bin Zayed Al Nahyan. May God's Grace be bestowed on them in abundance towards achieving greater success in all their endeavours [OEIH-08, Chairman's Report: p.6].

(TT) وفقنا الله العلي القدير لخدمة بلدينا في ظل القيادة الحكيمة والرشيده لحضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم سلطان عمان وأخيه صاحب السمو الشيخ خليفة بن زايد آل نهيان رئيس دولة الإمارات العربية المتحدة حفظهما الله ورعاهما.

[GLOSS] May God Almighty help us all to serve our two countries under the intelligent and wise leadership of the **presence** of His Glorified Majesty Sulṭān Qābūs Ibn Sa‘īd **Sulṭān of Oman** and his brother His Highness šaik̄ kalīfa Ibn Zā'id āl-Nahayān **president of the United Arab Emirates**, may God protect them and be with them.

As the above examples show, the official name “حَضْرَة” (lit. ‘presence’) has been added in the Arabic versions of the annual reports. Moreover, the name “المُعْظَم” (lit. ‘glorified’) has been added in the Arabic texts. As the company Oman & Emirates Investment Holding operates both in Oman and Emirates, the agents in the Company who are responsible for producing and translating the annual reports use official names as communicative resources and a rhetorical tool to express respect, deference, and political affiliation to the Sulṭān Qābūs Ibn Sa‘īd and šaik̄ kalīfa Ibn Zā'id āl-Nahayān. As Bourdieu argues, an official name or title is “a distinctive mark (emblem or stigma) which takes its value from its position in a hierarchically organized system of titles, positions between agents and groups” (Bourdieu, 1991, p. 240).

Jalālat, Majesty جَلَالَة

In Arabic, the official name “جَلَالَة” (lit. ‘Majesty’) means ‘power’ and ‘rank’; it is used in the Qur’ān to describe Allāh. It has become the political title of sovereignty, and is used by the monarch who is the head of state. Moreover, the title *majesty* is used in annual reports as a respectful form of address in order to express glorification, honour, and political affiliation to the Sulṭān. The official title/name *majesty* offers us some insight into the nature of power in Oman. When he took over the reins of government in 1970, Sulṭān Qābūs Ibn Sa‘īd used the title

majesty which indicates political and social legitimacy in Oman. Prior to 1970, official titles such as “إمام” (lit. ‘Spiritual leader of Islām’) and “سُمو” (lit. ‘highness’) were used for religious and political figures in Oman. The title *majesty* is placed before the personal name and can be observed mainly in the closing of the chairperson’s statement.

Example 10:

(ST) On behalf of the Board of Directors, I would like to express my appreciation to his Majesty Sultan Qaboos bin Said and the Ministry of Higher education for the encouragement and support to the higher education sector as a result of which the Sultanate has achieved tremendous growth in a very short period. [MGC_6, Chairman’s Report: p.2].

(TT) بالأصالة عن نفسي ونيابة عن مجلس الإدارة يشرفني أن أتوجه إلى المقام السامي لمولانا صاحب الجلالة السلطان قابوس بن سعيد المعظم (حفظه الله ورعاه) بأسمى آيات الشكر والعرفان على رعايته السامية لقطاع التعليم العالي والتي أدت الى نجاحه في تحقيق العديد من الإنجازات في وقت قياسي.

[GLOSS] On my own behalf and on behalf of the Board of Directors, I am honoured to convey to **the royal rank of our Lord presence of His Glorified Majesty Sultān Qābūs Ibn Sa’īd**, may God protect him and be with him the most sincere and solemn assurances of thankfulness and gratitude for his **royal auspices** of the higher education sector, which led to its success in realising many achievements in a **record time**.

Example 11:

(ST) On behalf of the Board of Directors, I would like to express my appreciation to his Majesty Sultan Qaboos bin Said and the Ministry of Higher education for their vision and support for the private higher education sector as a result of which the Sultanate has achieved tremendous growth in a very short period [[MGC_7, Chairman’s Report: p.2].

(TT) نيابة عن مجلس الادارة يشرفني ان اتوجه بأسمى آيات الشكر والعرفان الى المقام السامي لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم (حفظه الله ورعاه) على توجيهاته السامية التي كان لها الفضل فيما حققته السلطنة من تنمية شملت كافة المجالات وذلك في وقت وجيز.

[GLOSS] On behalf of the Board of Directors I am honored to extend my **sincere thanks and gratitude to the royal rank of our Lord presence** of His Glorified Majesty Sultān Qābūs Ibn Sa’īd (may God protect him and be with him) on his **royal guidance** which has been credited to the Sultanate’s **achievements** that **included all spheres** in a short time.

The official name “جلالة” (lit. ‘Majesty’) have been mentioned in the English versions and reproduced in the Arabic, as shown in Examples 10 and 11. The Arabic texts reflect duplication, i.e. *thanks and gratitude*, as in Examples 10 and 11, which express extreme warmth and politeness to the Sultān. The official phrase *royal rank of our Lord presence* has been added

in the Arabic texts, as revealed in Examples 10 and 11. Moreover, the religious phrase *may God protect him and be with him* has been added in the Arabic texts in Examples 10 and 11.

Al-mu'azzam, Glorified المعظم

In Arabic, the official name or title “المُعَظَّم” (lit. ‘Glorified’) means ‘honourable’, ‘esteemed’, and ‘respected’. In the analysis of the annual reports it was discovered that the word, *mu'azzam* (lit. ‘Glorified’), which underlines the power distance and hierarchical power of the Sultān, had been added in the Arabic versions. Moreover, these terms (*Sulṭān* and *mu'azzam*) have connotational significance, that is, the expression of great respect and glorification. Despite the fact that the formal title Sultān is attached to the political and military ruler, official names or markers play a prominent role in formalising social relations.

Example 13:

(ST) On behalf of the Board, I wish to express our most humble gratitude and loyalty to His Majesty Sultan Qaboos Bin Said for the peace and stability, which his reign has brought us. We pray that the Almighty grant His Majesty good health to allow him to lead us on an enlightened path to further prosperity and development for Oman and its people [Oman Textile Holding, Directors’ Report: p.2].

(TT) وختاماً يشرفني ومجلس الإدارة التقدّم بأسمى آيات الشكر والعرفان إلى المقام السامي لحضرة مولانا صاحب الجلالة السلطان قابوس بن سعيد المعظم، حفظة الله ورعاه، على ما تنعم به عمان من سلام واستقرار كان لها ابلغ الأثر في ازدهار الصناعة وتقدمها، وداعياً الله سبحانه وتعالى أن يحفظ جلالته وإن ينعم عليه بالصحة والعافية ليقود عمان وأهلها دائماً إلى مراتب الرقي والأزدهار في ظل قيادته الرشيدة.

[GLOSS] **In conclusion, I and the Board of Directors would like to express our most sincere and solemn assurances of thankfulness, and gratitude to the royal rank of our Lord presence of His Glorified Majesty Sultān Qābūs Ibn Sa’īd (may God protect him and be with him) for what Oman is being blessed by peace and stability which had a profound impact on the prosperity and progress of the industry, and I pray to Allah Almighty to preserve His Majesty and bestow on him health and wellness in order to continuously lead Oman and its people to the ranks of progress and prosperity under his wise leadership.**

Example 14:

(ST) On behalf of the Board, I wish to express our most humble gratitude and loyalty to His Majesty Sultan Qaboos bin Said for the peace and stability, which his reign has brought us. We pray that the Almighty grant His Majesty good health to allow him to lead us on an enlightened path to further prosperity and development for the Sultanate of Oman and its people [Oman Textile Holding, Directors’ Report: p.2].

(TT) ونيابة عن مجلس الإدارة أتقدم بأسمى آيات الشكر والعرفان إلى المقام السامي لمولانا حضرة صاحب الجلالة السلطان قابوس بن سعيد المعظم، حفظة الله ورعاه، على ما تنعم به عمان من سلام وإستقرار كان له بالغ الأثر في ازدهار الصناعة وتقدمها، وداعياً الله سبحانه وتعالى أن يحفظ جلالته وأن ينعم عليه بالصحة والعافية ليقود سلطنة عمان وأهلها دائماً إلى مراتب الرقي والإزدهار في ظل قيادته الرشيدة.

[GLOSS] On behalf of the Board of Directors, I extend the most sincere and solemn assurances of thankfulness, and gratitude **to the royal rank of our Lord presence** of His **Glorified** Majesty Sulṭān Qābūs Ibn Sa'īd (may God protect him and be with him) for what Oman is being blessed by peace and stability which had **a profound impact on the prosperity and progress of the industry**, and I pray to Allah Almighty **to preserve** His Majesty and **bestow on him** same as example 13?health and wellness in order to continuously lead Oman and its people to **the ranks** of progress and prosperity under his wise leadership.

Example 15:

(ST) On behalf of the Board, I wish to express our most humble gratitude and loyalty to His Majesty Sultan Qaboos bin Said for the peace and stability, which his reign has brought us. We pray that the Almighty grant His Majesty good health to allow him to lead us on an enlightened path to further prosperity and development for the Sultanate of Oman and its people [Oman Textile Holding, Directors' Report: p.2].

(TT) ويشرفني أن أتقدم بأسمى آيات الشكر والعرفان إلى المقام السامي لحضرة صاحب الجلالة السلطان قابوس بن سعيد -
المعظم حفظه الله ورعاه داعياً الله سبحانه وتعالى ان ينعم على عمان وأهله بالسلام والرفق
والإزدهار في ظل قيادته
الرشيدة حفظه الله.

[GLOSS] I would like to express my **most sincere and solemn assurances of thankfulness, and gratitude to the royal rank of our Lord presence of His Glorified** Majesty Sulṭān Qābūs Ibn Sa'īd (may God protect him and be with him), I pray to Allah Almighty to bestow Oman and its people with peace, progress and prosperity under his wise leadership, **may God protect him**.

In Examples 13 and 15, the phrase *on behalf of* has been used in the English version of the report, which is an acknowledgement of the chairperson's status and his actual authority as a senior social agent in the hierarchical structure of the institution. The official phrase "أصدق آيات" (lit. 'most sincere and solemn assurances') has been added in the Arabic versions of annual reports mainly in order to express extreme warmth and politeness to the Sulṭān, as well as to demonstrate political affiliation; and the official phrase "المقام السامي لمولانا حضرة صاحب الجلالة" (lit. 'royal rank of our Lord presence of His Glorified Majesty') has been added to the Arabic text which shows respect and obedience to the Sulṭān. Moreover, a religious reference "يحفظه الله" (lit. 'may God protect him and be with him') has been added in the Arabic version of the report, as shown in the above examples. The verbs *bestow* and *preserve* have been added, in Examples 13 and 14, in the Arabic versions which convey an impression of loyalty and obedience to the Sulṭān. Furthermore, the phrase *had a profound impact on the prosperity and progress of the industry*, in Examples 13 and 14, has been added in the Arabic versions of the reports which demonstrate social and political affiliation to the Sulṭān and his authority.

Conclusion

The comparative detailed analysis showed that there are some differences between the English and Arabic versions of the annual reports. The range of examples examined in this study

showed that addition strategies are applied in the majority of Arabic versions of annual reports with regard to interpersonal references (i.e. greeting formulas and official names and/or titles). The addition of interpersonal references in the Arabic versions reflects a number of issues, such as authority, respect, hierarchy and status. These interpersonal references are closely linked to the monarch in Oman and “royal rank”, that is, “Sultān Qābūs Ibn Sa’īd” in order to congruent with the sociocultural and ideological practises in Oman.

The addition of these references in Arabic versions underscores some values and principles by specific institutions, such as greetings and thanking formulas, which are considered important discursive conventions for Arab readers. For example, the greeting formulas *as* “أصْدَقُّ” “أَيَّاتِ الشُّكْرِ وَالْعِزْفَانِ” (lit. ‘most sincere and solemn assurances’) does not merely illustrate the sense of politeness of the agents involved who conform to certain rules of social interactions, but also refers to the deep-rooted nature of the Omani society at large.

Moreover, the ideologically-charged expressions (e.g. Jalālat, al-mu’azzam, haḍrat), specifically in the Arabic translations of the annual reports were used in order to gain recognition through mobilising around a name, i.e. official names and/or titles, as well as to produce corporate ideas, goals in order fulfil the overall objectives of a given business institution. In other words, the names and/or titles were not only used to reinforce the corporate communication between a given company and end-users of the reports, but also to reassert the prevailing ideologically and politically sanctioned names or titles in Oman. This is due to the centralization of personal power in the monarch that reinforces elite dominance in both corporations and the public sector alike (Common 2011). For example, the official name “المَقَامِ السَّامِي لِمْوَلَانَا حَضْرَةَ” “صَاحِبِ الْجَلَالَةِ” (lit. ‘royal rank of our Lord presence of His Glorified Majesty’) constitutes a major form type of politeness expressions in the business setting that demonstrates a political affiliation as well. In addition, official names play an important role in annual reports as they produce and reproduce various strata of hierarchical associations, which are mainly defined by power relations, such as authority, respect, superiority and status.

The textual analysis showed that some adjectives (e.g. great, intelligent) and nouns (e.g. wisdom) were added in the Arabic translations in order to strengthen the political and social leadership of the Sultān. Furthermore, the Arabic texts reflected duplication (e.g. thanks, gratitude) which is an important feature in Arabic discourse used to enhance the power position and status of the Sultān.

Limitation and Future Research

The major limitation of this paper is that it lacks a sociological method which could help to explore translation processes, practices and policies of specific business institutions, as well as the agents (translators, chairperson, managers, etc.) who engage in the translation processes of business annual reports in Oman.

In future research, more detailed and extensive exploration needs to be carried out pertaining to the actual translation practices in business settings that result in the textual profiles as illustrated above. Future research questions can focus, for example, on: What exactly are the translation practices in business institutions? What is their translation policy? Who decides on the selection of translators? Who produces translations of business texts (e.g. annual reports)? What influence do these institutional policies and practices have on the dissemination and

reception of translated texts? In order to find answers to these questions, the textual analysis will have to be combined with a sociological analysis (Wolf and Fukari 2007). In this way, insights into the respective roles of the actual agents involved in the complex translation processes (translators, editors, staff officers, business analysts, etc.) as well as into the power relations can be gained.

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Notes

ⁱ The term ‘name’ and ‘title’ is used interchangeably in this paper, according to Bourdieu’s definition, such words convey the same meaning.

ⁱⁱ MSM website: <http://www.msm.gov.om> [Last accessed 5/12/2015]

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

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