Is Hesaabdaaree an Adequate Equivalent for Accounting?

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ABSTRACT

Some of the difficulties and misunderstandings that happen in accounting theory, practice, regulation and education are grounded in language and linguistics. As an illustration of this the Persian equivalent of 'accounting' is linguistically analysed to reveal how a mistranslation may cause difficulties in understanding and improving Iranian Accounting. This paper shows how Hesaabdaaree is not a complete Persian equivalent for 'Accounting'. The examination is followed through two linguistic methods. First, a localistic lexical semantic approach is applied. Hesaabdaaree is a combination of an Arabic noun and a Persian suffix. It is then argued that the impuissance and limitations of Hesaabdaaree in transferring all conceptual aspects of accounting has not arisen from hesaab, but daaree. Next, a holistic lexical semantic approach is applied to examine the sense of Hesaabdaaree within its word family to find out if it conveys the precise sense of accounting. Both the localistic and holistic examinations reveal the weaknesses of the Persian word Hesaabdaaree in transferring the exact meaning of 'Accounting'.

This paper adds to the existing body of accounting theory and methodology by:

   a) introducing and examining a linguistic problem (i.e. translation) that causes difficulties and misunderstandings within the realm of accounting;
   b) practically examining the relevance of a linguistic method in accounting research; and
   c) analysing the weaknesses of the word Hesaabdaaree in transferring the full sense of 'Accounting'.

Keywords:
Accounting, Language, Translation, Persian, Hesaabdaaree
1. Introduction

Iranian Accounting is entirely imported from English through translating academic and professional texts and materials. Hence, it is not odd to find some difficulties and misunderstandings throughout the Iranian accounting which are mainly rooted in mistranslating accounting terms. The word Hesaabdaaree which is supposed to mean ‘accounting’ and ‘accountancy’ in Iran is examined to see how a linguistic problem is drawn into the accounting realm. This study shows that Hesaabdaaree is not totally an adequate equivalent for accounting.

This paper focuses on translation as one of the most problematic issues of language and one into which accounting is drawn, giving rise to difficulties. As the main purpose is to raise the issue and point out some consequences for Iranian accounting, no endeavour is made in the paper to extract any linguistic problems of Iranian accounting. Nor is there a claim that the linguistic examination presented here is in terms of a full and complete linguistic study. The linguistic problems into which accounting is drawn through the mistranslated or misused word are illustrated through the case of the purported Iranian equivalent of ‘accounting’, Hesaabdaaree, in order to demonstrate the relevance of a linguistic approach to accounting. This study, of course, is not intended to be a problem solving one. The linguistic problem which is revealed through the linguistic analyses is not followed by a resolution. More precisely, when it is argued that the current Persian equivalent of the word ‘accounting’ is not transferring all of its conceptual aspects, a newly coined word is not suggested to solve this problem, and nor is any other sort of solution suggested. The paper is intended to provide an illustrative affirmation on the vital necessity of such critical, historical enquiry into theoretical considerations of Iranian accounting. Suffice to say, a solution is left to future studies.

Penglish

Prior to any discussion it is necessary to disclose the particular method of writing Persian (i.e. Farsi or Iranian) words through the work. There is not any standard for writing Persian words in English script (form). The Persian Chat rooms, Emails, and Web blogs (of Internet) transfer thousands of Persian words in English script every day. This type of writing is called Penglish /pi:n.ge.liː/ (i.e. Persian-English) or Fenglish /fi:n.ge.liː/ (i.e. Farsi-English). However there is no general rule for these kinds of writings; every individual finds out how to decode Penglish words written by someone else, back into their Persian origin. Even the software packages recently issued in order to convert Penglish to Persian are not generally accepted. Appendix 1 establishes English-form equals of Persian letters as well as their phonetics; appendix 1 lists the Persian letters and phonemes too. This establishment is not claimed to be generalised; they are to be considered only in this paper.

All Persian words excluding the names of people appear in underlined format (e.g. Hesaabdaaree) through the text. Many Persian words have Arabic origins; some of them have exactly the same form and meaning as their Arabic origin. However, they are all underlined to emphasise that they are known for and used by Persian speakers as Persian words. The other non-English words, including Arabic ones, will appear in italic format (e.g. hasaba) if they are not known and used in English. Non-English names of people are excluded from these rules. Names of people appear through the whole paper in similar format regardless of the language from which they come.

Structure of the Work

This paper is structured in three main parts. First, a short literature review and a theoretical background are prepared. It is shown that despite its significance, the linguistic approach is naïve and unexplored in Iranian Accounting. The second part of the paper focuses on two linguistic analyses of the Iranian term for accounting (viz Hesaabdaaree) to examine its limitations in conveying all accounting concepts in comparison to its origins in English. The third part is a brief conclusion as well as providing suggestions for future research.

An Historical Background

Language has not yet been considered an important issue in improving accounting theory and practice in Iran. In all accounting and auditing journals and magazines published to date there have been only a very few articles addressing the language of accounting. Poorianasab has published four articles about accounting language and the linguistic problems of accounting (2000; 2001; 2002; and 2003). He
McClure (1983) examines the validity of the claim “accounting is the language of business” in terms of both the function and the structure of accounting and language. McClure believes that if accounting, as is frequently claimed, is the language of business, then linguistic analysis is certainly relevant to accounting. Believing that “a knowledge of etymology can often give a fuller and clearer understanding of what a word means now”, Baladouni (1984) presents an etymological study of some accounting terms. Mills (1989) and Parker (1994) consider some accounting terms and examine their misunderstandings and misuses.

Bagranoff et al. (1994) investigate shared meaning among North American and Australian auditors for the accounting concept ‘extraordinary items’. They emphasise the communicative aspect of accounting, and discuss the premise that an effective accounting should essentially provide an effective communicative process. Drawing on the work of Osgood et al. (1957) and Johnson (1977), Bagranoff et al. (1994) argue that shared meaning is a necessary condition for effective communication.

Almost all researchers who focus on an audit expectation gap consider the communicative aspect of auditing. Gay et al. (1998, p. 472) indicate that “the audit expectation gap refers to differences between the public’s [lingual] perceptions of the role of the audit and auditor’s perception of that role”. Houghton and Messier (1990), Holt and Moizer (1990), and many other researchers have examined the measurement of meaning in auditing using the general semantic differential scales. Kirk (2006) expands on the audit expectation gap arguments to analyse the ‘financial reporting expectation gap’ by comparing such fuzzy concepts as ‘true and fair view’, ‘present fairly’, and ‘fair presentation’.

Of direct relevance to this paper is the work of Evans (2004) in which “the danger of misunderstandings inherent in the use of language as a means of communication in accounting” is considered. The basic premise of her study is that linguistic theory which says “language affects the way we think”; she believes that translating accounting or legal concepts from one language and cultural area into another language exacerbates misunderstandings. She indicates that where an exact equivalent does not exist in the accounting terminology of the target language, translating a foreign concept is difficult. In such cases the selected “nearest equivalents” cause “blurring of meaning or loss of significant differences in the concepts”. Based on the Sapir-Whorf hypothesis, she emphasises that “the language we use is linked to culture and affects our perception and thinking”. Evans (2004) chooses examples from accounting terminology to illustrate the “difficulties that can arise” from linguistic problems. She concludes that “the choice of a misleading label can create problems for different user groups of financial statements as well as for
preparers, accounting academics, researchers and students of international accounting”.

Evans (2004) reviews some research papers (i.e. Aisbitt and Nobes 2001; Alexander 1993; Evans and Nobes 1996; Nobes 1993; Parker 1989; Rutherford 1983; Zeff 1994) in which the translations of selected accounting concepts are examined and concludes:

Most of the above papers are descriptive in nature, not drawing on linguistic and related theories, while most of those that do draw on such theories are not concerned with translation . . . however, Archer and McLeay (1991) examine, against the background of theories from semantics and pragmatics, the linguistic implications of transnational financial reporting. (p. 222)

Davidson and Chrisman (1993; 1994; cited in Evans 2004, p. 222) examine the interpretation of such “uncertainty expressions” as probably, likely, remote, etc. in various subjects. Through both studies they conclude that “the English terms allow a more precise interpretation than the French”. Comparing the interpretation of uncertainty expressions in various subject groups, Doupinik and Richter (2002; 2003; reviewed by Evans 2004, p. 222) find that “differences in cultural values can cause differences in interpretation” and “the translation from English to German results in significant differences in interpretation”. To them this might be due to “poor translation” or “lack of an equivalent English term in German”.

Evans (2004) supports the qualitative method in examining the translated accounting terms. She finds it appropriate to examine the translation of accounting technical terms through a qualitative approach while Davidson and Chrisman (1993; 1994) and Doupinik and Richter (2002; 2003) consider translation through employing statistical approaches. “However, given the fuzziness of language, culture, meaning and translation, a qualitative approach appears at least equally appropriate” (Evans 2004). She claims that her paper is the first academic attempt to consider the situation where the “signifier chosen to translate a term is already associated with a specific meaning in the target language”. In this sense her paper is supportive of our research.

Further research, closely related to this research paper, is Parker’s (1994) article. He presents an etymological review of the name of the discipline and the profession of accounting in the English literature. A couple of selective parts of his writing would sufficiently explain the subject and the methodology of his study:

. . . In the eighteenth century, the preferred word changed again to ‘bookkeeping’. The word ‘accounting’ (or ‘accompting’), which seems to twentieth-century accountants to describe a superior activity, was not widely used in the accounting literature until the nineteenth century (although it was used, for example, by the philosopher Thomas Hobbes 1651, ch.4), and ‘accountancy’ (or ‘accomptancy’) has not been found before 1831 (in John Bowring’s Second Report on the Public Accounts of France (Bowring 1831, p. 180, Appendix B). ‘Accountantship’ (or ‘accomptantship’) was used in the long titles of works by Dafforne (1640) and Scruton (1777) and in the title of a book by William Murray in 1862 (Goldberg 1982) but its use is now very rare. Few even of late nineteenth-and early twentieth-century books had either ‘accounting’ or ‘accountancy’ in their titles. Notable exceptions, however, were the books of Pixley, Dicksee and Lisle, three of the leading authors of the period. . . . Throughout this period the word ‘accounting’ was available but it may well have been thought to be a less precise word to express the concept than ‘bookkeeping’. From perhaps the 1880s onwards, however, a need grew for words that expressed two separate but connected concepts: first, that accountants now formed a profession which needed to be distinguished from the subject and, second, that accountants performed tasks which were in some way ‘higher’ than bookkeeping. ‘Accountancy’ and
‘accounting’ were the words available but they were too close in form to be clearly distinguished, although the latter for the subject. British academics today distinguish clearly between bookkeeping and accounting but not between accounting and accountancy... (Parker 1994, p. 72)

The above literature review shows that English accounting contributors have seriously considered language and linguistics in their research publications during the last decades. However, discussion of language has not taken place in Iranian accounting publications. This fact increases the primary motivation of the researchers to consider linguistic problems of Persian accounting, and introduce linguistics to Iranian accounting.

Hesaabdaaree

The Persian word Hesaabdaaree is one of the instances of mistranslated accounting terms causing misunderstandings and misinterpretations about accounting in Iran. Hesaabdaaree is supposed to be the Persian equal of accounting and accountancy but it seems not to cover the meaning of accounting as used in English. It is important to first extract the exact meaning that the word Hesaabdaaree may transfer and then compare it with the English meaning of accounting to find out how it causes misunderstandings. Lexical semantics provides two linguistic approaches to study the words meanings. These approaches are applied to analyse the meaning(s) of Hesaabdaaree.

Hesaab is originally an Arabic deverbal noun derived from hasaba; its general sense in Persian which is not totally different from its Arabic sense is to count, to calculate, to reckon (Dehkhoda et al. 2002). Mohaasabah and mohaseeb which are of paronyms of hasaba sequentially stand for accounting and accountant in Arabic. The same words were partially used in Persian for accounting and accountant up until the last century. The waves of Iranian nationalism in the last century affected everything including language. Most writers, translators, scientists, and others tried to generate new or revive forgotten Persian words in their particular academic disciplines. The words Hesaabdaaree and hesaabdaar and many other Iranian accounting terms are the outcomes of those nationalistic endeavours. Hesaabdaaree, therefore, is a combination of an Arabic noun and a Persian suffix. Even though none of the words of different languages overlap each other completely, for hesaab is rich enough in terms of its senses to transfer what account is, the impuissance and limitations of hesaabdaaree in transferring all conceptual aspects of accounting has not arisen from hesaab, but daaree.

A Localistic Lexical Semantic Approach

Hesaabdaaree is constructed from two parts, hesaab and daaree. The combination ‘noun + the suffix daaree’ is used for two purposes (Dehkhoda et al. 2002). The main usage of this combination indicates the name of a job or business, with sort of regular tasks, which are the subject of the main activity of a person or an organization. The second usage of this suffix indicates a particular characteristic or behaviour. Daaree has two different but not completely unrelated meanings when it appears as a suffix. Therefore, the built up combinations of daaree are capable of transferring various meanings. In other words, the ambiguity of the suffix daaree is drawn into several combinations.

The suffix daaree is a combination of daar and ee. Daar [in this sense] is the imperative form of the verb daashtan. Daashtan means, first, to possess, to own, to have, and second, to hold, to keep, and to maintain. Therefore, the combination ‘noun + daaree’ may structurally refer to either possessing something (i.e. the reference of that noun) or keeping it or both. If in a combination of ‘noun + daaree’ the noun is not something to be owned, then the combination does not represent an ownership concept. For example in shovhardaaree, shovhar (i.e. husband) is not a property to be possessed; a lady is not the owner of her husband; so the combination shovhardaaree does not represent an ownership but a keeping (i.e. watching, helping, nursing, managing, taking care of, . . . ) sense. On the other hand if the noun is something to be owned, then the combination may refer to either an ownership sense, or a maintenance sense, or also even both of them. In the case of taakseedaaree, taaksee (i.e. taxi, cab) is something to be owned; then taakseedaaree may sound like owning or keeping (i.e.
maintaining, managing, driving, . . .), or both owning and keeping a taxi. The noun hesaab refers to a record of information, so it is not an object to be owned or possessed by someone. The combination Hesaabdaaree therefore, is not related to the first sense of daaree (i.e. possess, to own, to have) indicated above. Hesaabdaar is also not a person who has the hesaab[s]. Therefore, the second sense of daaree should be considered in analysing the meaning of Hesaabdaaree and hesaabdaar. Hesaabdaaree, therefore, means keeping account[s]; hesaabdaar is a person who keeps (i.e. records. . .) the account[s]. The meaning of the word accounting and the meaning of ‘keeping accounts’ do not overlap each other; this also applies to the meanings of the words booking and bookkeeping which are not completely similar. One cannot generally replace them with each other in a text.

As a brief conclusion to this structural analysis it can be noted that, if there was no such word as accounting, acompting, reckoning, etc. in English and one tried to translate the word Hesaabdaaree from Persian to English, the word accountkeeping for Hesaabdaaree and accountant for hesaabdaar would structurally be pointed out. A sample of such matched combinations is the term bookkeeping which is called daftardaaree and its relative bookkeeper which is equalised with daftardar in Persian Accounting terminology. Even though the assumed word accountkeeping shares a common sense with accounting (as well as accountant with accountant) in a general sense, they do not overlap each other. If there is a reason in presenting different word structures for accounting and bookkeeping in English then this ‘rule’ should be challenged if their Persian counterparts share a unique structure (i.e. Hesaabdaaree and daftardaaree). The same challenge would be expected concerning the Persian equals of accountant and bookkeeper (i.e. hesaabdaar and daftardar).

A Holistic Lexical Semantic Approach

As mentioned above, the combinations of the suffix daaree may refer to two sorts of meanings; either in relation to one sense of daaree (i.e. keeping, maintaining. . .) which represents the name of a job or a business, with a sort of regular tasks, and is the subject of the main activity of a person or an organization, or in relation to the other sense of daaree (i.e. possessing, owning. . .) which points to a particular behaviour or characteristic of people or organisations (i.e. of any potential possessor and owner; any entity that can have something). The last version of Dehkhoda’s dictionary (Dehkhoda et al. 2002) lists 213 words built up with the suffix daaree. 123 entries of which (Hesaabdaaree among them) refer to the first usage of this suffix and the remaining 90 to its second usage. Even though Dehkhoda’s dictionary is the most complete Persian dictionary, it does not cover all Persian words for (most probably) it has been developed from written sources of Persian literature and not oral ones. As an example it misses the words kafshdaaree, maghuazdaaree, mazra’edaaree, zanboordaaree, bongaahdaaree, and many other combinations of daaree which are known and used by people today.

A sample list of the ‘noun+ daaree’ (in appendix 2) shows that the suffix ‘daaree’ fully satisfies Persian speakers in labelling businesses and professions. The sample words which are mostly extracted from Dehkhoda’s dictionary point to the first usage of the suffix daaree, that is, words which represent professional jobs, activities and/or businesses. A holistic semantic approach determines the meaning of a word in the presence of the word’s family. According to the holistic semanticists, the meanings (of words) are understood in a network of word relations; every word is related to other words through a network of words. The meaning of Hesaabdaaree, therefore, is holistically related to the meaning of a network of the combinations of daaree. Hundreds of combinations of daaree are known and spoken today; some of them are listed in Persian dictionaries but most of them are not as yet. Appendix 2 represents just a sample list of these words.

Even though Dehkhoda’s dictionary, which is updated continuously, in Dehkhoda’s governmental institution, is the biggest Persian dictionary in the world and claims to cover all other Persian dictionaries, it fails to list all of the words which Iranians use today. It would appear that the main resources for the dictionaries are Persian literature (i.e. histories, novels, poems, religious scriptures, literal senses, etc.) and, therefore, the dictionaries are really useful while reading old writing. However, there are many words spoken in Persian which are completely new but not as yet used widely in books. There are also many words spoken in Persian which fundamentally are not Persian. For example the word
‘taxi’ which has slipped into Persian (from English or whatever) and some combinations derived from that such as Taakseedaaree (i.e. the business of owning and or driving a taxi) and Taakseedaar (i.e. the person who is involved in owning, driving, maintaining . . . a taxi as his/her main job) are entirely known and used by Iranian people while none of them are found in the dictionary. The dictionaries basically reject the non-Persian words, even if they are widely spoken by people, most probably in order to protect the Persian language. However people do not obey the wish of dictionary writers. People easily accept the English word taxi, localise its pronunciation, and build various combinations of that (e.g. taxi + Persian suffixes daaree, daar, raane, raan, saavaaree, rov, khor . . .).

All the words which people know and use appear in the network of meanings even if they are not considered by the dictionary writers. The word Hesaabdaaree is related to many words; the combinations of daaree among them, and the meaning of them share a sense of daaree. The role of daaree in the combination Hesaabdaaree is similar to the role of daaree in the combinations listed in appendix 2. The meanings of these combinations share a sense of daaree with each other. An extraction of the meaning of the combination daftardaaree, for example, shows the sense with which it is shared with Hesaabdaaree. These combinations all refer to the professions.

Daftar means booklet, notebook, book, office; daftar in daftardaaree means formal and or legal booklet, (e.g. journal, ledger, sub ledgers, etc. in the accounting profession and the similarly legal books in court, notary public, etc.). Daftardaaree is the job and profession of daftardaar who is the person responsible for making records and taking care of the legal books. Daftardaar is a precise equal of bookkeeper and daftardaaree refers to the job and business of bookkeeper which is called bookkeeping in English. The suffixes daar and daaree play the same role in many other combinations. Somethingdaar is a person (or entity) whose business is somethingdaaree. Somethingdaaree is a sort of regular activities which are considered as the job and main business of some people. The combinations listed in appendix 2 typically represent the same sense of daar and daaree. Hesaabdaar and Hesaabdaaree are two important terms representing the same sense.

The above semantic examinations show that the term Hesaabdaaree has a well known structure and function in Persian. Both examinations confirm the conjecture that Hesaabdaaree refers to particular kinds of professional activities related to hesaab (i.e. financial account). Therefore Hesaabdaaree, as well as the other combinations of daaree listed in appendix 2, has a particular usage in a particular [say professional] area; it has less usage in general dialogues between ordinary people. Hesaabdaaree may be considered as a perfect word in reference to accountancy but not to accounting. A comparison between the Persian word ‘Hesaabdaaree’ and the English word ‘accounting’ will show their similarities and dissimilarities in terms of the meaning they transfer.

**Accounting**

The word ‘accounting’ is a deverbal noun derived from ‘to account’. To account is defined in Oxford Dictionary first as “to think of somebody or something as something; to consider: In English law a man is accounted innocent until he is proved guilty” (Deegan, 1999, p. 212; Moody, 2003, pp. 20.6-20.14). The structure ‘infinitive + ing’ has several usages. The word accounting appears as a continuous or progressive verb in the combination ‘to be + accounting’, an adjective, and a noun. Its familiar usage in universities is when it is capitalised, the ‘name’ of an academic discipline: ‘Accounting’. Therefore, ‘Accounting’ is used in ordinary language as accounting prior to its particular usage, the name of an academic discipline. The central sense of this name, ‘Accounting’, is intertwined with the meaning[s] of the word ‘accounting’ in ordinary language. In other words, the name ‘Accounting’ represents a reference which is totally related to the meaning of accounting. In accounting, financial information is kept, recorded. . . considered; so, the sense of accounting is not far from considering. When one is thinking of some information she/he is considering and accounting the information indeed.

Even though accounting was initially introduced as a financial information process, the word ‘Accounting’ did not restrict man’s mind to think of a wider sense of accounting. This is why an English thinker has fewer difficulties in thinking of Accounting as accounting everything rather than only keeping financial figures. Looking back to Iran to see why Iranian accounting family members (teachers, students, practitioners, etc.) and consequently other academic thinkers in management, economics, etc. and obviously all
Persian speakers primarily refuse new discussions and concepts of accounting (e.g. ethical, social, cultural, environmental, and etc.), it is concluded that the Iranian accounting term, Hesaabdaaree, is basically constraining the concept. Therefore, because the word Hesaabdaaree is not capable of transferring such a wide concept as the word ‘accounting’ transfers, the improvement of Iranian accounting would face difficulties where is not to consider this matter.

Conclusion and Suggestions for Next Research

It has been demonstrated that the word Hesaabdaaree does not cover all meanings of the word ‘accounting’ as a result of the construction in Persian language. The main contributions of this study are conservatively claimed to be:

1) Demonstrating that “translation” is a linguistic problem that causes difficulties and misunderstandings within the realm of accounting;

2) Demonstrating the relevance of a linguistic method in accounting research; it was shown that linguistic research methods should be usefully applied to accounting; and

3) Analysing the weaknesses of the word Hesaabdaaree in conveying the complete sense of ‘Accounting’; it is quite clear that Hesaabdaaree is not the best equivalent of ‘accounting’.

The question might be asked as to what is the best solution to resolve or control the problem created by the use of the word Hesaabdaaree. This study was not primarily intended to be a problem solving one. For those who are interested, it has been shown that there have been some endeavours to consider linguistic problems in Iranian accounting. These studies are not sufficiently academically advanced to be referred to and relied upon, but are an indication of what has currently happened as essential first steps in the right direction. Consequently, they were briefly mentioned as being the related literature and were reviewed in this paper. Coining a new word to be the Persian equivalent for ‘accounting’ and/or investigating any suggestion is out of the scope of this research and is left for future research. Additionally, other future research may well address other issues such as examining the relevance and adequacy of the other Iranian accounting terms such as sarghoflee, bedehdkaar, bestaankaar, etc. Some field studies are seemingly necessary to examine the misunderstandings and difficulties arising from language and linguistic problems in Iranian accounting as well.

Appendix 1: Persian Letters and Phonemes

The Persian phonology is constructed from 23 consonants and 6 vowels. The 23 consonants appear in 32 letters. Some of these 32 letters represent Arabic phonemes, which are rarely pronounced by ordinary Persian speakers except in reading the Holy Quran and Prayers. The following table provides a simplified list of the Persian consonants.

<table>
<thead>
<tr>
<th>Persian Letter</th>
<th>English Scripture</th>
<th>Phonetic Symbol</th>
<th>English Example</th>
<th>Persian Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (v)</td>
<td>غ</td>
<td>-</td>
<td>-</td>
<td>Ba'd /be'd/</td>
</tr>
<tr>
<td>2</td>
<td>ب</td>
<td>B / b</td>
<td>Bed /bed/</td>
<td>Bad /bed/</td>
</tr>
<tr>
<td>3</td>
<td>و</td>
<td>P / p</td>
<td>Pen /pen/</td>
<td>Paa /paA/</td>
</tr>
<tr>
<td>4</td>
<td>ت</td>
<td>T / t</td>
<td>Tea /ti:/</td>
<td>Tan /taen/</td>
</tr>
<tr>
<td>5</td>
<td>ج</td>
<td>j</td>
<td>Jam /jaen/</td>
<td>Jad /jaed/</td>
</tr>
<tr>
<td>6</td>
<td>Ch / ch</td>
<td>tj</td>
<td>Chat /tjaet/</td>
<td>Chap /tjaep/</td>
</tr>
<tr>
<td>7</td>
<td>ه</td>
<td>H h</td>
<td>Hat /haet/</td>
<td>Ham /haen/</td>
</tr>
<tr>
<td>8</td>
<td>خ</td>
<td>Kh / kh</td>
<td>Khar /kar/</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>د</td>
<td>D / d</td>
<td>Did /di:d/</td>
<td>Deek /di:k/</td>
</tr>
<tr>
<td>10</td>
<td>ض</td>
<td>Z / z</td>
<td>Zoo /zu:/</td>
<td>Zoot /zoo:/</td>
</tr>
<tr>
<td>11</td>
<td>ر</td>
<td>R / r</td>
<td>Red /red/</td>
<td>Ram /raen/</td>
</tr>
<tr>
<td>12</td>
<td>Zh / zh</td>
<td>ژ</td>
<td>Vision /vižn/</td>
<td>Zhaale /žA.ße/</td>
</tr>
</tbody>
</table>
There are also six vowels which are classified into two groups: Short vowels and Long vowels. The Short vowels are the three vowels which are not written as letters. For example, in the word شن there are (from right to left) only two letters ش and ن, but it is pronounced as shen /∫en/ which contains three phones.

The more precise type of writing in Persian is شِن which is constructed from two letters and a small sign (slope dash) under the first one (i.e. شـ ن from right to left). Therefore in Persian with the two letters شـ and ن we can write three words: شن /∫æn/ (meaningless), شُن /∫on/ (meaningless), and شِن /∫en/ (means sand). A unique word form represents two or more meaningful words in many cases. The Long vowels are the three vowels which are written in the text by using some particular consonants. The following table presents a simple list of Persian vowels.

### Appendix 2: A Selected List of the Combinations of the Suffix Daaree

<table>
<thead>
<tr>
<th>Persian Example</th>
<th>English Example</th>
<th>Phonetic Symbol</th>
<th>English Scripture</th>
<th>Persian Sign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Man /mæn/</td>
<td>Man /mæn/</td>
<td>æ</td>
<td>A / a</td>
<td>1</td>
</tr>
<tr>
<td>Shen /∫en/</td>
<td>Shen /∫en/</td>
<td>e</td>
<td>E / a</td>
<td>2</td>
</tr>
<tr>
<td>Vaid /vælid/</td>
<td>Vaid /vælid/</td>
<td>æ</td>
<td>O / o</td>
<td>3</td>
</tr>
<tr>
<td>Valid /vælid/</td>
<td>Valid /vælid/</td>
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Notes

1 taaxeedaaree, taaxeeedar, taaxeeraanee, taaxeeraan, taaxeesavaaree, taaxeeroo, taaxeekhor . . .