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## A COMPARATIVE ANALYSIS OF COLLOCATIONS IN UK AND CROATIAN COMPANY LAW

### Abstract

Collocations differ across languages and therefore cause problems in cross-cultural communication and translation. This paper investigates collocations in Croatian and UK company law, an area of frequent terminological incongruity, with the ultimate aim to establish their translatability potential. The hypothesis was that company law collocations in English and Croatian demonstrate mainly functional equivalence and non-equivalence, both resulting from their system-bound nature, that is, extra-linguistic factors. A corpus-based comparative conceptual analysis was carried out to examine the collocations of the most salient legal terms (key terms) extracted from two comparable corpora of national company law legislation, the UK Companies Act 2006 and the Croatian Companies Act. The results confirmed the existence of numerous near and partial functionally equivalent collocations, which reflect system-specific differences between the English and Croatian legal orders and require caution in legal communication. However, the research has also revealed that the two legal systems and languages share a number of formally and conceptually equivalent collocations, which arise from the same solutions to general legal problems applied by two distinct legal traditions, and account for the similarities.

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### Key words

collocation, cross-cultural communication, LLP, comparative conceptual analysis, company law.

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## 1. INTRODUCTION: RESEARCH BACKGROUND AND MOTIVATION

The paper presents a comparative analysis of collocations in the Croatian and English languages for legal purposes (LLPs). English for legal purposes (ELP), being only one of numerous subfields of English for specific purposes (ESP), includes linguistic elements related to an increasing range of occupations (cf. Williams, 2014) with their particular communicational needs. Teaching ELP to students of law, within mandatory LLP courses at law schools, as well as planning in-service LLP courses for legal practitioners such as lawyers, judges, lawyer linguists or translators, have the same objective: to prepare prospective and practising legal professionals for effective communication in an international legal context (Husinec, 2010: 3-4). Such preparation includes two aspects. Firstly, acquiring high proficiency in English as a legal language, with its specific features that include terminology, syntactic patterns, text structures and genres (cf. Mattila, 2006: 81-96). Secondly, course participants should develop an awareness of the fact that “law is always linked to the culture of any particular society” (Mattila, 2006: 105). The second aspect leads to the need for a comparison between their own national legal system and the foreign legal systems of English-speaking countries, primarily the United Kingdom and the United States of America. Such a comparison is carried out through the medium of language, paying attention to the form and content of language elements in order to avoid false equivalence, be it on the level of a single term or a whole phrase. Collocations comprise an important segment of phraseology work and can often be a source of errors in translation and in communication among legal professionals (cf. Biel, 2012: 225; Cigan, 2018: 92; Mustapić & Malenica, 2013: 207).

The fact that the Croatian and English legal systems belong to different legal traditions and historical development can result in problems to understand distinctions in legal rules and in the linguistic elements describing them. The Croatian legal system has developed within European continental law, which is based on Roman law and codifications, whereas the English legal system derives from the common law, with very few elements of Roman law, with fewer written legal rules or codes, but with significant judicial precedents and case law. According to a classification referred to by Šarčević (2000: 13) the Croatian legal system belongs to the Romano-Germanic law or continental civil law, which accounts for a different conceptual apparatus and for potential problems in the translation and communication processes. Since language, law and society are intertwined, LLP is very much system-bound, which results in problems of translatability. It can often happen that “the source and target languages do not entirely share a common object of legal *realia*, or do not share it at all” (Doranić, 2009: 90). In the field of law “in contrast to science and technology, legal *realia* are not concrete objects [...], but rather perceptions of sociocultural reality and events” (Buendía Castro & Faber, 2015: 164). Consequently, a big challenge for LLP

learners from different legal systems is not only to develop language skills, but also to acquire competence in comparative legal analysis. LLP learners and users have to be aware of potential conceptual differences between two or more legal systems, which are mirrored in their specific conceptual and terminological apparatuses. This is why the combination of corpus-based analysis of phraseology and contrastive analysis of legal language is so significant for terminology research in LLP (cf. Dobrić Basaneže, 2017: 200).

## 2. THEORETICAL FRAMEWORK

In order to provide the basis for a discussion about collocations in LLP, the following is covered in this section: features of legal language as one of ESP subfields, different attempts to define collocations, and an elaboration of comparative analysis as a way to establish different degrees of collocational equivalence.

### 2.1. Features of legal language with a focus on terminology

Due to the system-bound nature of language for legal purposes, that is seen as “a sublanguage” (Buendía Castro & Faber, 2015: 163) with very specific features, linguists, translators and jurists encounter the difficulty of finding appropriate terminological solutions for different legal concepts. In contrast to the more or less universal concepts of the natural sciences, legal concepts are linked to the culture of a particular society and its legal system (Buendía Castro & Faber, 2015: 164), which results in problems of terminological incongruity (Biel, 2012: 225; Šarčević, 2000: 231-233). Matilla (2006: 105) underlines the point: “Where the concepts of two legal systems differ, the semantic domains of legal terms do not correspond with one another. How serious this problem is, depends on the historical interaction between the societies in question.” As mentioned above, Croatian society and its legal system are historically and traditionally much closer to German speaking countries than to the Anglo-American legal tradition. Consequently, Croatian legal experts might find it more difficult to relate their legal system to their clients from the UK or the USA than to colleagues and partners from Austria or Germany.

In addition, terminological challenges include legal doublets (e.g. *null and void*), borrowings (e.g. from Latin *corpus delicti* or from French *contract*, *heir*, *indictment*, *judgment*) and polysemy (e.g. *to discharge*: to relieve from a charge, to release from an obligation, to dismiss from employment; *a claim*: an assertion of a right, a demand for payment, the sum of money demanded). A kind of a polysemic trap, especially for inexperienced LLP learners, is presented by single words from general language, which acquire a completely new meaning within one or more

legal systems (e.g. *consideration, action, motion*). However, this paper focuses on multi-word units belonging to LLP phraseology, which according to Biel (2012: 225) have not been sufficiently studied yet. The need for a more comprehensive research of phraseology in ESP is stressed by Dobrić Basaneže (2017) as well. Her contribution to LLP contrastive English and Croatian phraseology is dedicated to collocations in contracts as a specific genre of legal texts, which provide a wider context that reveals genre-specific phraseological patterns. Buendía Castro and Faber (2015: 164) share the idea that contextual information facilitates establishing “relations between the source and target language systems and cultures” in the process of analyzing terminology. Their phraseology work is focused on phraseology in legal English-Spanish dictionaries. The specific genre for the analysis of multi-word units in this paper are normative texts – UK and Croatian companies acts. Although collocations are often analyzed by looking at their structure and single elements, this paper investigates “word combinations [...] in their capacity of signifying concepts” (Kjær, 2007: 506). The primary concern of the analysis is translatability, and the search for semantic equivalence between collocations as multi-word phrases in different LLPs, in ELP as a foreign language for Croatian users, and in Croatian for legal purposes as their mother tongue.

## 2.2. Defining collocations

### 2.2.1. Key aspects of collocation definitions

Collocations as a phenomenon have been discussed since the 1940s. Porzig (1934) noticed their importance in determining meaning. However, it was Firth (1951, 1957) who further studied the dependence of meaning on how words collocate or co-occur. His well-known statement that “[y]ou shall know a word by the company it keeps” (Firth, 1957: 11) suggests that meaning depends upon relations among elements within a multi-word string. When discussing corpus studies, Stubbs (2007: 320), referring to Sinclair (1998), also stresses the importance of co-occurrence: “Collocation is the relation between the node word and individual word-forms which co-occur frequently with it”. Bussmann (2006: 200) goes a step further in his definition and underlines the semantic level of co-occurring lexical elements: “[...] characteristic word combinations, which have developed an idiomatic semantic relationship based on their frequent co-occurrence”, which leads to his conclusion that “collocations are [...] primarily semantically (not grammatically) based”. Ruiz Yepes (2017: 12) draws attention to the possible difference between the terms ‘co-occurrences’ and ‘collocations’, explaining that “the term collocation is reserved for the phraseological (linguistic) approach”. Three key aspects can be elicited from these various attempts to define collocations. The first refers to the structure of collocations as multi-word units, which are characterized by inner links among single words. The second emphasizes juxtaposition or co-occurrence,

suggesting that a certain combination of words must occur at the same time in a specific order. And the third aspect includes a time dimension, meaning that lexical elements in a multi-word combination must repeatedly, frequently co-occur, otherwise the collocation would not be recognizable as a fixed phrase.

### ***2.2.2. Semantic approach to collocations in LLP***

From the perspective of LLP, the semantic dimension of collocations is crucial, because legal experts, as well as translators assisting communication in legal matters, have to be certain about the meaning of a legal concept. The proper understanding of a legal issue can have a significant impact on legal consequences and the liability of parties involved. Although the analysis in this paper relies primarily on the semantic approach to collocations, rather than their grammatical and syntactic elements, it is important to say that breaking down the structure of a collocation into a base word or node plus collocate is the starting point of semantic analysis. Poulsen (2005: 15) underlines that it is the base word which is semantically autonomous and directs collocability potential.

This is why one has to start from key terms when working on the most frequent collocations in a certain field of law. These key terms often result from corpus-driven analysis. Such a first step of identifying base words and their potential collocates helps in determining collocations within one language and its corresponding legal system. However, if the task is to match collocations across languages and legal systems, the identification of base words is a preparation for a transcultural comparison of legal content, which according to Sandrini (2009: 151-153) has to go beyond the linguistic form of a legal term. In other words, content influenced by a specific culture and legal system is stored in concepts, and such concepts serve as the cognitive elements of a legal order regulating legal relationships. When two or more legal systems come into contact in the course of international legal communication, it is necessary to describe and compare legal concepts. This is the only way to establish the common elements and differences between two or more legal systems, which is the prerequisite for efficient and accurate communication between professionals with different legal backgrounds.

### **2.3. Establishing equivalence through comparison**

Within comparison and the contrastive analysis of collocations from different LLPs in the search for conceptual equivalents, a functional approach has to be applied in order to define the function of a particular concept within a legal system. Šarčević (2000: 235) explains: "Since most legal systems provide solutions for basically the same problems, comparative lawyers maintain that concepts and institutions of different legal systems can be meaningfully compared only if they are capable of performing the same task, i.e. if they have the same function". In a concrete

communicative situation, or a translation task, one should prove whether a concept in the source system and its pair in the target system, which seem to have the same function, are fully appropriate and functionally equivalent. It is advisable to additionally prove the accuracy and acceptability of functional equivalents by measuring the degree of equivalence.

Comparative conceptual analysis is used to establish the constituent features or characteristics of particular concepts (Šarčević, 2000: 237-239) and to determine degrees of equivalence. Referring to some earlier classifications, Šarčević suggests a division into two groups of characteristics – the necessary or *essential* characteristics (EC) of legal concepts on the one hand, and *accidental*, not necessary features (AC), on the other. The process of comparison requires at least three steps that include: (1) determining conceptual characteristics of the source term and classifying them as essential or accidental; (2) establishing in the same way the characteristics of the term from the target legal system; and (3) matching up the features of the two terms. Based on the number and type of characteristics which match, three different degrees of equivalence between two concepts can be distinguished: near equivalence, partial equivalence and non-equivalence (see Table 1).

CHARACTERISTICS	LEVEL OF SHARED CHARACTERISTICS	DEGREE OF EQUIVALENCE
essential (EC)	ALL	NEAR EQUIVALENCE
accidental (AC)	MAJORITY	
essential (EC)	MOST	PARTIAL EQUIVALENCE
accidental (AC)	SOME	
essential (EC)	A FEW OR NONE	NON-EQUIVALENCE
accidental (AC)	A FEW OR NONE	

**Table 1.** Degrees of equivalence

The presented comparative conceptual analysis is related to a componential analysis of legal terms (cf. Husinec, 2010: 158-159), which is based on Nida's theory that "a meaning is not a thing in itself, but only a set of contrastive features" (Nida, 1975: 51). Such a thorough procedure of breaking down legal terms into their conceptual characteristics or components of meaning guarantees a higher level of precision in translations and a higher chance of avoiding misunderstandings in professional communication. Quoting Müllerová Shiflett (2012: 32), this is a process by which a person "understands the concept in the source language and finds a way to express the same concept in the target language in a way in which the equivalent conveys the same meaning and intent as the original".

### 3. RESEARCH

#### 3.1. Research aims and corpus

The terminological and collocational units of the English and Croatian languages of law are embedded in distinct legal environments, and reflect different legal cultures, which can result in a high degree of incongruity, and consequently translatability problems. Finding equivalent terms and collocations can be particularly difficult in company law, because legal systems classify and regulate their business entities in very different ways to adjust their forms and structures to the specific needs of a particular cultural, economic and legal environment. The paper presents cross-linguistic research, which aims to examine the legal collocations of salient Croatian and UK company law terms, as an area of frequent terminological confusion and misinterpretation. Starting from the hypothesis that company law collocations in English and Croatian demonstrate mainly functional equivalence and non-equivalence, the research seeks to establish the type and degree of their conceptual equivalence. The ultimate aim is to establish the translatability potential of the analyzed collocations, and to select adequate collocational matches for usage in cross-cultural communication and translation.

For the purpose of the comparative analysis of collocations, two comparable corpora of fundamental national company law legislation were used: *UK Companies Act 2006*<sup>1</sup> (290,958 tokens; 374 types) and *Zakon o trgovačkim društvima 1993* (Croatian Companies Act 1993)<sup>2</sup> (146,841 tokens; 5,843 types).<sup>3</sup> In addition, two general language reference corpora, *British National Corpus* (100 million tokens) and *Croatian Web Corpus* (1.2 billion tokens), as representative samples of spoken and written English and Croatian, provided background data for keyword extraction from the main company law corpora.

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#### 3.2. Methodology

A corpus-based comparative conceptual analysis was carried out to investigate and compare the content and function of extracted collocations. The research was conducted in several steps. Firstly, the most salient words, the keywords, were extracted from the two corpora in order to isolate relevant collocations. Keywords

<sup>1</sup> Retrieved November 8, 2019, from

[https://www.legislation.gov.uk/ukpga/2006/46/pdfs/ukpga\\_20060046\\_en.pdf](https://www.legislation.gov.uk/ukpga/2006/46/pdfs/ukpga_20060046_en.pdf)

<sup>2</sup> Retrieved November 8, 2019, from <https://www.zakon.hr/z/546/Zakon-o-trgova%C4%8Dkim-dru%C5%A1tvima>

<sup>3</sup> National legislation is the central, most prototypical genre, a constitutive text type which determines legal practice and reproductive text types, such as contracts, judgments, etc. (Kjær, 2000: 139-140).

are words which are significantly more frequent in the main corpus than in the reference general corpus, and “most often represent the essential or basic concept of the text” (Larson, 1984: 177). In legal texts, they mostly represent legal terms or their components. The keywords were extracted from both corpora by carrying out a statistical test by the Sketch Engine language corpus management system and its Keyword function against the reference corpora. The statistical test compares the word frequencies in the corpus against their expected frequencies derived from a reference corpus. In the next step, pairs of shared keywords with the highest salience were isolated. It was decided to use collocations of shared keywords in order to begin with what is formally equivalent. The logical first step was to find similar terms and then check the existence and degree of conceptual overlap between them, and in the next step, discover potential semantic or functional differences. What followed was the selection and analysis of multi-word combinations of isolated pairs of keywords / key terms and their collocates from both corpora. Multi-word combinations were selected by the AntConc 3.5.0 (Anthony, 2018) concordancing programme – Concordance function. In order to discover the conceptual information transmitted by each of the collocations, that is, to clarify their content, a comparative conceptual analysis of corresponding Croatian and English collocations was conducted. The extracted collocations were manually broken down into components of meaning by using the two companies acts, and their essential and accidental characteristics were compared to establish the degree of equivalence (cf. Husinec, 2010; Šarčević, 2000) (see Table 1). Additionally, the collocations of selected key terms which appeared in one corpus, but did not exist in the other, were conceptually analyzed and their functional equivalents in the other language were manually searched for in the two companies acts. It had to be established if (a) conceptual gaps exist, or (b) functional collocations with different base words/collocates are in question, or (c) if matches in the other language are one-word terms. However, for accurate translation and communication with foreign investors, not only core collocations but also all their lexical combinations, i.e. their collocational ranges, are of importance. Therefore, additionally, whole collocational ranges were examined for their conceptual correspondence (by the AntConc 3.5.0 concordancing programme – Concordance function).

### 3.3. Research results

In the process of keyword extraction eight pairs of shared key terms with the highest salience were isolated (see Table 2):



	ENGLISH KEYWORDS (UK COMPANIES ACT)	CROATIAN KEYWORDS (CROATIAN COMPANIES ACT) <sup>4</sup>
1.	'registrar'	<i>registar</i>
2.	'auditor'	<i>revizor</i>
3.	'company'	<i>društvo</i>
4.	'director'	<i>direktor</i>
5.	'merger'	<i>pripajanje</i>
6.	'liquidator'	<i>likvidator</i>
7.	'share'	<i>dionica</i>
8.	'transferee'	<i>preuzimatelj</i>

**Table 2.** Extracted pairs of keywords

All extracted keywords are significant legal terms in the area of company law in both legal systems, and appear in collocations either as base words (head nouns in nominal phrases, e.g. 'private limited company', or 'ordinary shares') or collocates (modify head nouns in nominal phrases, e.g. 'company's memorandum', 'creditors of the company' or 'transfer of shares'). A thorough comparative conceptual analysis of collocations with the mentioned keywords as base words has revealed two types of equivalence (linguistic, functional), and several degrees of equivalence (near, partial, non-equivalence) between collocations.

### 3.3.1. Linguistic equivalence

Contrary to expectations based on an awareness of the considerable differences between Croatian and UK company law, what first emerged from the analysis was a certain number of collocations which formally overlap and carry the same intended legal meaning or message. According to Catford (1965), we are speaking here of linguistic equivalence. Catford (1965) distinguishes between linguistic and cultural factors which affect translation and specifies that linguistic factors are the concrete form and abstract meaning of any word or phrase. Consequently, he introduces the term linguistic (as opposed to cultural) equivalence. Such formal equivalents with the same specialized legal meaning prove that despite the predominant incongruity, the two legal systems have some features in common. They are linguistic reflections of the same or very similar solutions applied by both legal systems to general legal problems in the conduct of business, and represent the legal concepts and principles embedded in both the Croatian and the English legal orders. An example of a pair of linguistic collocations which share the same legal meaning can be found in the English collocation 'creditors of the company'

<sup>4</sup> In this paper all English examples from the UK Companies Act will be given in single quotation marks, whereas the Croatian examples from the Croatian Companies Act will be italicized. All examples of literal translation of Croatian terms will be given in square brackets.

and the Croatian *vjerovnici društva*, representing persons or institutions to whom the company owes an obligation. The same type and degree of equivalence can be found in another important person in company law, ‘liquidator of the company’ or *likvidator društva*, defined by both company acts as an authorized insolvency practitioner appointed either by shareholders or by a court, to take charge of winding up the company. Furthermore, the two legal systems also share the legal concept of conveying legal title in shares from a member to another person, and designate it by another pair of linguistic equivalents, ‘transfer of shares’ in UK law and *prijenos dionica* in Croatian law. Two more corresponding collocations are ‘liability of the company’ and *odgovornost društva*, representing one of the basic principles in company law, the financial obligations and debts incurred by a company during the course of its business (see Table 3).<sup>5</sup>

	UK COMPANIES ACT	CROATIAN COMPANIES ACT
1.	‘creditors of the company’	<i>vjerovnici društva</i>
2.	‘liquidator of the company’	<i>likvidator društva</i>
3.	‘transfer of shares’	<i>prijenos dionica</i>
4.	‘liability of the company’	<i>odgovornost društva</i>

**Table 3.** Linguistic equivalence: collocations

The analysis has revealed that there is also a high degree of correspondence between the collocational ranges of these core linguistic collocations in English and Croatian. An illustrative example is the principle of liability, which in both systems developed a number of very similar collocations, such as: ‘limited liability’ and *ograničena odgovornost*, ‘personal liability’ and *osobna odgovornost*, ‘liability of members, liquidators, auditors’ and *odgovornost članova*, ‘release the company from liability’ and *osloboditi društvo odgovornosti*.

Yet there are also certain exceptions to the complete overlap of the collocational ranges. The fact that under UK company law ‘liability’ collocates with ‘debt’, ‘failure’ and ‘false statement’ (‘liability for debts / failure / false statement’) and under Croatian company law with *šteta* or *obveze* (*odgovornost za štetu / obveze*), ‘liability for damage / obligations’ shows that, even when collocations express universal aspects of doing business, a certain degree of legal culture-specific meaning motivation is present. Consequently, the collocational ranges of equivalent terms overlap only to a certain degree (cf. Larson, 1984). This proves that even though the ways in which the two legal systems conceptualize universal legal principles may partially differ, which may not be visible at first glance, it is undoubtedly revealed through more detailed research (see Table 4).

<sup>5</sup> For all translation equivalents see the Appendix.

	UK COMPANIES ACT	CROATIAN COMPANIES ACT
1.	'limited liability'	<i>ograničena odgovornost</i>
2.	'personal liability'	<i>osobna odgovornost</i>
3.	'liability of members'	<i>odgovornost članova</i>
4.	'release the company from liability'	<i>osloboditi društvo odgovornosti</i>
5.	'liability for debts / failure / false statement'	<i>odgovornost za štetu / obveze</i>

**Table 4.** Linguistic equivalence: collocational ranges

The existence of linguistic collocations and a high degree of overlap between their collocational ranges contribute significantly to the effective teaching of terminology and phraseology across legal systems, in this case Croatian and English, and facilitates translation as well as communication between legal practitioners and their foreign clients in Croatia.

### 3.3.2. Functional equivalence

Many collocations of the most salient legal terms from the two companies' codes confirm, on the other hand, that legal phraseology is inextricably intertwined with a particular legal system, and that (as also stated by Kjær, 1995 as cited in Kjær, 2007: 508) non-equivalence is the rule rather than the exception. As expected, our corpus revealed numerous functionally equivalent collocations designating the concepts and institutions of Croatian and English company law which perform the same function. The similarity here arises from meaning rather than form. The conceptual analysis of these functional matches has revealed that the degree of their equivalence may vary. Some of them show a greater similarity in the legal function they designate (near functional equivalents), in the case of others their semantic components correspond only in part (partial functional equivalence), and there are also examples in which only one of the legal systems has developed a certain legal concept, and therefore has no corresponding linguistic expression in another (non-equivalence).

#### *Near functional equivalents*

Since present-day Croatian and UK company law have developed in different legal environments, they classify their business entities in different ways, and consequently, functionally fully overlapping collocations with precisely the same meaning are practically non-existent. Based on the analysis of their exact meanings in the legal orders they belong to, it was established that the highest degree of equivalence is shared by collocations with an overlap between their essential and most accidental characteristics, that is, near functional equivalents. This category includes the 'Registrar of Companies' (the official responsible for Companies House, which deals

with all the filings of a company as regulated by the Companies Act 2006)<sup>6</sup> and *sudski registar* [court register], (a public register which contains all data and documents about Croatian companies as regulated by the relevant legislation, and kept at the Commercial court).<sup>7</sup> The English metaphorical multi-word term ‘parent company’ (an undertaking in relation to another undertaking, a subsidiary undertaking) does not have a metaphorical equivalent in Croatian law, but is expressed by a conceptually almost equivalent collocation *trgovačko društvo osnivač* [founding company].

Although UK and Croatian laws regulate their companies differently, there are a number of similarities and functions in common. Their multi-word designations can, therefore, be classified as near functional equivalents. For instance, a UK ‘public limited company’ (Plc) shows similarities with a Croatian *dioničko društvo (d.d.)* [shareholders’ company]. They are both incorporated business structures with shares publicly traded on a stock market, and the liability of shareholders is limited to their contributions. They also share the characteristic of not having to offer their shares to the general public if they do not want to, but may do so in certain circumstances. Yet, unlike a *dioničko društvo (d.d.)*, a ‘public limited company’ cannot be a single member company. There are also differences in the management structure. On the other hand, the UK ‘private limited company’ (Ltd.) and a Croatian *društvo s ograničenom odgovornošću (d.o.o.)* [limited liability company] have a number of essential characteristics in common, which makes their designations functional equivalents as well. In both a ‘private limited company’ and a *društvo s ograničenom odgovornošću*, the sale of shares is either not possible or restricted, and they usually have one or only several shareholders, but there is no limitation on the highest number of shareholders. However, some of their accidental characteristics, such as the amount of initial nominal capital needed for formation, the way they are taxed etc., differ (see Table 5).<sup>8</sup>

	UK COMPANIES ACT	CROATIAN COMPANIES ACT
1.	‘Registrar of Companies’	<i>sudski registar</i> [court register]
2.	‘parent company’	<i>trgovačko društvo osnivač</i> [founding company]
3.	‘public limited company (Plc)’	<i>dioničko društvo (d.d.)</i> [shareholders’ company]
4.	‘private limited company (Ltd.)’	<i>društvo s ograničenom odgovornošću (d.o.o.)</i> [limited liability company]
5.	‘ordinary shares’	<i>redovne dionice</i> [regular shares]

**Table 5.** Near functional equivalence: collocations

<sup>6</sup> The Registrar’s rules and powers. Retrieved from [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/672778/GP6\\_The\\_Registrars\\_Rules\\_and\\_Powers\\_V3.6.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/672778/GP6_The_Registrars_Rules_and_Powers_V3.6.pdf)

<sup>7</sup> Sudski registar. Retrieved from <https://pravosudje.gov.hr/print.aspx?id=11714&url=print>

<sup>8</sup> A lack of unified company law terminology in the English language, which is the result of the distinct classifications, regulations and designations of UK and US business organizations, causes further difficulties in the search for adequate English equivalents for particular Croatian business structures.

Another example of a pair of collocations which correspond in meaning is ‘ordinary shares’ in UK company law and the Croatian *redovne dionice* [regular shares]. However, their meaning does not fully overlap. Although in both legal systems they entitle their holders to vote in company matters, carry equal dividend rights (the right to a portion of profits) and equal capital rights (when the business is wound-up), unlike Croatian companies, UK limited companies may issue ordinary shares without voting rights (non-voting shares).<sup>9</sup>

Such near functional equivalence of core collocations is reflected in a high degree of overlap in their collocational ranges as well. For instance, similarly to ‘public limited company’, which may ‘acquire shares’, ‘issue shares’, ‘pay a dividend’, a Croatian *dioničko društvo* collocates with *stječe dionice* [acquires shares], *izdaje dionice* [issues shares], or *isplaćuje dividendu* [pays a dividend]. Yet certain structural and linguistic dissimilarities also appear: core collocations further collocate with distinct verbs, e.g. to ‘make loans’ versus *daje kredite* [gives loans]; ‘hold shares’ versus *ima dionice* [has shares], or show structural differences, e.g. ‘be wound up’ versus *provodi se likvidacija društva* [winding up of the company is conducted]. Particular collocations of the same collocational range show even more significant formal and semantic differences. For instance, while UK law has uniform collocations for the two variants of the same organization (a ‘public limited company’ and a ‘private limited company’ – e.g. they both ‘have company members’ and ‘hold shares’), their Croatian near equivalents have distinct collocates, e.g. a *dioničko društvo ima dionice* [has shares] and *dioničare* [shareholders], whereas the owners of a *društvo s ograničenom odgovornošću* are called *članovi društva* [company members] and this type of corporate structure [has business shares] (*ima poslovne udjele*). Although there is only one available English translational equivalent for *udjel* and *dionica* [share], which could suggest their equal legal status, unlike *dionica*, *udjel* cannot be sold to a third party on a stock market, but only contractually transferred and inherited. Such formal differences point to more detailed system-specific legal differences, and therefore call for caution in cross-cultural usage (see Table 6).

UK COMPANIES ACT	CROATIAN COMPANIES ACT
<b>public limited company</b> ‘acquires shares’ ‘issues shares’ ‘pays a dividend’ ‘makes loans’ ‘be wound up’	<b>dioničko društvo</b> <i>stječe dionice</i> [acquires shares] <i>izdaje dionice</i> [issues shares] <i>isplaćuje dividendu</i> [pays a dividend] <i>daje kredite</i> [gives loans] <u><i>provodi se likvidacija društva</i></u> [winding up of the company is conducted]

<sup>9</sup> Under Croatian law only ‘preference shares’ may be ‘non-voting shares’.

<b>public limited company</b> 'holds shares' 'has <u>company members</u> ' <b>private limited company</b> 'holds shares' 'has company members'	<b>dioničko društvo</b> <i>ima dionice</i> [has shares] <i>ima dioničare</i> [has shareholders] <b>društvo s ograničenom odgovornošću</b> <i>ima poslovne udjele</i> [has business shares] <i>ima članove</i> [has members]
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**Table 6.** Near functional equivalence: collocational ranges

### *Partial functional equivalents*

The culture-specific differences resulting from the two legal systems not entirely sharing a certain legal concept are reflected in the collocations, too. In this case there are no collocational parallels in the two languages, because the components of meaning of collocations in the Croatian and UK systems match only in part, generating partial equivalents (an overlap between most essential and some accidental characteristics). A reflection of such asymmetry can be observed when one collocation in one language corresponds to two collocations in another language. A significant example is the pair of collocations designating company formation documents. Whereas under UK company law, two separate documents need to be submitted for incorporation of a company (either a 'public limited company' or a 'private limited company'), 'company's articles' (also referred to in the corpus as 'articles of association') and 'company's memorandum' (also 'memorandum of association'), the Croatian Companies Act requires only one constitutional document for registering a corporate business structure. And the types of required documents vary depending on the type of the business entity: *društveni ugovor* [company agreement] is required for a *društvo s ograničenom odgovornošću* with two members or more (equivalent of a 'private limited company'), *izjava o osnivanju društva* [formation statement] for a *društvo s ograničenom odgovornošću* with only one member, and *statut društva* [company's statute] for a *dioničko društvo* (equivalent of a 'public limited company'). By contrasting the information contained in the Croatian and UK documents, as regulated by the two companies acts, it was established that each of the Croatian documents encompasses the function of both 'memorandum of association' and 'articles of association', and, thus the equivalence is only partial. Since, according to the latest available (revised) version of the UK Companies Act 2006, many provisions which were earlier included in the 'memorandum of association' are now treated as provisions of the company's articles (see Davies & Worthington, 2016: 78), 'articles of association' can be considered a closer equivalent of the Croatian documents. Therefore, the lack of functional equivalent may be overcome by using it for the purpose of translation and communication with foreign investors in Croatia, but constantly bearing in mind the potential ambiguities functional incongruity may account for.

Additionally, partial equivalence can be observed when comparing company management in the two countries. Due to the different governing structures, a single English collocation referring to company managing bodies corresponds to two collocations in Croatian law and language. While the most complex UK company, a ‘public limited company’, is managed by a single body called ‘the board of directors’ (the company body in charge of the day-to-day operation of the company), its Croatian equivalent the *dioničko društvo* (modelled on the company law of Germanic countries) has a two-tier management structure: *uprava* (a body with executive powers in day-to-day management), and a *nadzorni odbor* (which supervises the overall functioning of the company and protects the shareholders’ interests). The amendments to the Croatian Companies Act promulgated in 2007 complicated matters further for non-experts by allowing a *dioničko društvo* to have only an *upravni odbor* (a body which almost equals in its structure and duties the UK board of directors), instead of a [management board] (*uprava*) and [supervisory board] (*nadzorni odbor*). Such provisions may result from the globalization process, and the impact of Anglo-American companies prevailing in international business (see Table 7).

UK COMPANIES ACT	CROATIAN COMPANIES ACT
<b>Company formation documents</b>	
<b>public limited company</b> <b>private limited company</b> ‘company’s articles’ / ‘articles of association’ ‘company’s memorandum’ / ‘memorandum of association’	<b>dioničko društvo</b> <i>statut društva</i> [company’s statute] <b>društvo s ograničenom odgovornošću with two members or more</b> <i>društveni ugovor</i> [company agreement] <b>društvo s ograničenom odgovornošću with one member</b> <i>izjava o osnivanju društva</i> [formation statement]
<b>Company management</b>	
<b>public limited company – monistic system</b> ‘board of directors’	<b>dioničko društvo – dualistic system</b> <i>uprava</i> [management (board)] <i>nadzorni odbor</i> [supervisory board] dioničko društvo – <b>monistic system</b> (since 2007) <i>upravni odbor</i> [board of directors]

**Table 7.** Partial functional equivalence: one collocation corresponds to two collocations

There are similar linguistic consequences of corresponding concepts with diverse scopes of meaning. Several pairs of collocations, having broader and narrower meanings, have been found in the corpora. A good example is ‘assets of the company’ and *imovina društva* [company’s property], where *imovina društva* is a broader term denoting any type of property, whereas ‘assets of the company’ refers, according to the UK Companies Act, only to financial property, and is therefore much narrower in meaning (see Table 8).

UK COMPANIES ACT	CROATIAN COMPANIES ACT
‘assets of the company’	<i>imovina društva</i> [company’s property]

**Table 8.** Partial functional equivalence: collocations with broader and narrower meaning

A further interesting peculiarity arises from the fact that languages arbitrarily choose a way to express intra-term relations. The data from the corpora show that there are collocations in one language which have a conceptual equivalent in the form of a single-word term in another, e.g. ‘company name’ in UK company law corresponds to *tvrtka* [firm] in Croatian; ‘merger by formation of a new company’ to *spajanje* [merger], and ‘merger by absorption’ to *pripajanje* [absorption]; whereas the polysemic English single term ‘subsidiary’ conceptually covers two Croatian collocations *podružnica društva* [company’s subsidiary] and *ovisno društvo* [dependent company] (see Table 9).

	UK COMPANIES ACT	CROATIAN COMPANIES ACT
1.	‘company name’	<i>tvrtka</i> [firm]
2.	‘merger by formation of a new company’	<i>spajanje</i> [merger]
3.	‘merger by absorption’	<i>pripajanje</i> [absorption]
4.	‘subsidiary’	a) <i>podružnica društva</i> [company’s subsidiary] b) <i>ovisno društvo</i> [dependent company]

**Table 9.** Partial functional equivalence: a collocation corresponds to a single word term

Partially equivalent core collocations usually further develop distinct collocations. This, for instance, applies to the collocation designating a company’s constitutional documents in the two systems: ‘company’s memorandum’ and ‘articles’ and *društveni ugovor* or *statut*. Whereas there are ‘subscribers to the memorandum’ (used for both types of incorporated business organizations, a ‘public limited company’ and a ‘private limited company’) who ‘subscribe’ their names to it, in Croatia *osnivači potpisuju* [company founders sign] *društveni ugovor* (used for *društvo s ograničenom odgovornošću*). Thus ‘subscriber’ and *osnivač* [company founder] can be seen as equivalents as well. *Društveni ugovor* also collocates with *sklopiti* [enter into]. The constitutional document called *statut* (used for a *dioničko društvo*), on the other hand, is neither [signed] nor ‘subscribed’, but it collocates



with the verb *usvojiti* [adopt]. In contrast, a ‘company’s memorandum’ and a ‘company’s articles’ are simply ‘issued by the company’ (see Table 10).

UK COMPANIES ACT	CROATIAN COMPANIES ACT
<p><b>public limited company</b>  <b>private limited company</b>                      - ‘company’s memorandum and articles’                      ‘subscribers to the memorandum (subscribe their names to it)’</p>	<p><b>društvo s ograničenom odgovornošću</b>                      - <b>društveni ugovor</b> [company agreement]   <i>osnivači potpisuju društveni ugovor</i>                      [company founders sign the company agreement]</p>
<p><b>public limited company</b>  <b>private limited company</b>                      - ‘company’s memorandum and articles’                      ‘issue a company’s memorandum’                      ‘issue a company’s articles’</p>	<p><b>društvo s ograničenom odgovornošću</b>                      - <b>društveni ugovor</b> [company agreement]  <i>sklopiti društveni ugovor</i>                      [enter into the company agreement]  <b>dioničko društvo</b>                       - <b>statut</b> [company statute]  <i>usvojiti statut</i>                      [adopt the company statute]</p>

**Table 10.** Partial functional equivalence: collocational ranges

### Non-equivalence

Several highly illustrative examples of non-equivalence have been isolated from the corpora. These are collocations which exist in one legal system, but have neither a functional nor any other type of equivalent in another. They result from conceptual gaps, which represent the greatest challenges for teaching and translation. Such conceptual gaps exist in both Croatian and English legal systems and languages. An example of Croatian collocations with no equivalent in the English language are *društvo osoba* [company of persons] and *društvo kapitala* [company of capital]. Such distinction arises from different criteria for the classification of companies in Croatian and English law. Croatian company law distinguishes between companies based on association of capital (*dioničko društvo* – a ‘public limited company’ and *društvo s ograničenom odgovornošću* – a ‘private limited company’; *gospodarsko-interesno udruženje* – [economic interest association] or association of persons (*trgovac pojedinac* – ‘sole trader’; *javno trgovačko društvo* – ‘ordinary partnership’; *komanditno društvo* – ‘limited partnership’; *tajno društvo* – ‘silent partnership’). UK company law, in contrast, classifies its business entities depending on whether there is a difference in the legal identity between the owners and their company, and distinguishes between incorporated business entities (a ‘public limited company’, a ‘private limited company’, and a ‘limited liability partnership’), having separate legal identities

from their owners, and unincorporated businesses ('ordinary partnership' and 'limited partnership'), having the same legal personality as their owners. Such distinct classifications result in a lack of functional equivalents of any kind in the other language. The English company law collocation 'company secretary' denotes a concept which is non-existent in Croatian law (a high ranking company officer who is in charge of the management of the company together with the board of directors, advising a company's board in key areas, and providing support), and thus has no equivalent in the Croatian language. In such cases a source language expression can be used in another language as a borrowing, or an alternative, descriptive equivalent must be used (see Table 11).

	UK COMPANIES ACT	CROATIAN COMPANIES ACT
1.	---	<i>društvo osoba</i> [company of persons]
2.	---	<i>društvo kapitala</i> [company of capital]
3	'incorporated business'	---
4	'unincorporated business'	---
5.	'company secretary'	---
	'appoint a secretary of the company'	---
	'hold the office of company secretary'	---
	'register of secretaries'	---

**Table 11.** Non-equivalence

Needless to say, in the case of conceptual gaps, it is not only the core collocation that is missing in another language, but the entire range of collocates around the base word (e.g. 'to appoint a secretary of the company', 'to hold the office of company secretary', 'register of secretaries', etc.).

#### 4. CONCLUSION

The research findings have partially confirmed the initial hypothesis by revealing two different types and varying degrees of equivalence between English and Croatian company law collocations, all of them resulting from extra-linguistic factors. A number of formally and conceptually equivalent collocations, which arise from the same solutions to general legal problems applied by the two distinct legal systems, account for similarities. They are easily translatable and facilitate cross-cultural communication. The predominant functionally equivalent collocations with diverse degrees of overlap confirm that the conceptual and terminological incongruity between English and Croatian company law has a significant impact on collocations. Their translatability potential is lower and they, therefore, represent a challenge for translation and communication. The challenge can be overcome and precision ensured only by comparing the components of their meaning.

Furthermore, the collocations which owing to conceptual gaps in another system have neither a functional nor any other type of equivalent (non-equivalence) represent the greatest difficulty. These conceptual gaps should be bridged by using borrowings from the source language, or by the creation of descriptive equivalents taking into account the specific meanings of the source language collocations.

To sum up, it can be said that only an awareness of (a) the highly system-specific nature of English and Croatian company law collocations, (b) their predominant functional equivalence, and, consequently, (c) the need to contrast and compare their content to select appropriate equivalents, can ensure the necessary accuracy in transmitting legal content in any type of cross-cultural interaction. The presented approach and method are also relevant for the cross-linguistic research of collocations and terminology in other branches of law in distinct legal systems. Moreover, their application can go even beyond the field of law and help increase precision and avoid errors in communication in other social sciences with culture-bound terminology.

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## Appendix

### *UK and Croatian company law collocations: An overview of translation equivalents*

assets of the company – *imovina društva*  
articles of association (company's articles) – *društveni ugovor* (d.o.o. with two or more members); *izjava o osnivanju društva* (d.o.o. with one member); *statut društva* (d.d.)  
issue a company's articles – *sklopiti društveni ugovor* (d.o.o.), *usvojiti statut* (d.d.)  
subscribers to the articles / memorandum – *osnivači društva*  
board of directors – *upravni odbor*  
company member (Plc., Ltd.) – *dioničar* (d.d.); *član društva* (d.o.o.)  
company name – *tvrtka*  
creditors of the company – *vjerovnici društva*  
liability of the company – *odgovornost društva*  
limited liability – *ograničena odgovornost*  
personal liability – *osobna odgovornost*  
liability of members – *odgovornost članova*  
release the company from liability – *osloboditi društvo odgovornosti*  
liquidator of the company – *likvidator društva*  
management board – *uprava*  
merger by absorption – *pripajanje*  
merger by formation of a new company – *spajanje*  
ordinary shares – *redovne dionice*  
acquire shares (Plc.) – *stjecati dionice* (d.d.)  
issue shares (Plc., Ltd.) – *izdavati dionice* (d.d.)  
hold shares (Plc., Ltd.) – *imati dionice* (d.d.); *imati udjele* (d.o.o.)  
parent company – *trgovačko društvo osnivač*  
public limited company (Plc.) – *dioničko društvo* (d.d.)  
pay a dividend – *isplaćivati dividendu*  
make loans – *davati kredite*  
be wound up – *provoditi likvidaciju društva*  
private limited company (Ltd.) – *društvo s ograničenom odgovornošću* (d.o.o.)  
Registrar of Companies – *sudski registar*  
subsidiary – *podružnica društva*; *ovisno društvo*  
supervisory board – *nadzorni odbor*  
transfer of shares – *prijenos dionica*