

The Accountant named 'hisab-serategna' ሂሳብ ሠራተኛ

By Getachew Ashinn
BBA (with Distinction)

I caution my readers not to misconstrue my intentions' know of no peculiar or special accountant called hisab-serategna' I just wanted to make distinctions between the two titles, as they mean in their respective languages.

Before we indulge on who should be called accountant let us examine the function which is 'accounting' the source of the title, 'account'

The American Accounting Association (AAA) defines accounting, as the process of indentifying measuring and communication economic information to permit informed judgments and decisions by users of the information.

The high-lighted key words in the definition state the functions performed and the latter part explain the purpose or objective of the process of accounting.

In many text books accounting is termed as 'a language of business. This attribute comes from its role as a means of communicating business information and results of operation in absolute monetary values.

Having said this we now try to explain who should be called 'accountant'. In the western countries, where the profession has been highly developed the title accountant is given to those qualified at least with college level qualification or years of experience in the field. Mostly however, the title is associated with qualified accountants, CPAs (Certified Public Accountant) in the USA or Chartered /certified Accountants in the UK.

The majority of other people involved in billings, disbursement, voucher recording, data processing, and etc. activities are called clerks not accountant.

Let us now examine whether the commonly used Amharic translation of hisab-serategna (ሂሳብ ሠራተኛ) represents the correct image of accountant'. In the Ethiopian context, the title hisab-serategna is attributed to collector voucher or receipt recorder disbursement clerks, book-keepers, etc possessing varied educational background, elementary high school or junior college levels, all are addressed with this title as long as their duties are involved with money matters.

What does 'his —atang' mean?

For clarity and for the sake f foreign readers, let us split the two words 'hisab and 'serategna'and jot down the meanings from Aleka Dest Tekewld's Amharic dictionary (1970).

Hisab(origin- hasebae/hasab meaning thinking about also means calculation, measurement counting checking hisab is of Arabic origin.

Hisab is also commonly used for 'asking bill for services rendered or items purchased Hisab among students commonly refers to the subject 'arithmetic'

Serategna means member of a working class, hard worker,diligent,blacksmith,goldsmith also refers to domestic servants, like debit serategna

Having stated the above, let us join the two Amharic translations of 'hisab and serategna' and check out if the Amharic version of the title 'accountant' fits into any of the joined words.

Calculation (measurement counting checking > worker/hard worker

Calculation (measurement, counting checking > smith

Calculation (measurement, counting checking > servant

Bill > worker /hard worker, bill smith, or bill servant

Arithmetic worker/hard worker, mathematics smith or maths servant.

The above translation tends to confuse rather than giving a true reflection of the role and functions of an 'accountant'.

It would be absurd for example to call the electrical engineer, (correnti serategna) just because correnti an Italian adapted Amharic word, refers to electrical and power matters.

Likewise, we don't call the civil or construction engineer mended or gunboat serategna;.

We prefer to call or address these professionals as 'engineer' using the foreign borrowed word, as no equivalent or fitting translation is yet derived from the Amharic language.

We have noted that many foreign origin and technical words do best explain the purpose or profession, if retained in original foreign names. For example, we have retained the words-energy, construction, policy, economy, etc if translations could not best express the full meaning and scope of activities covered by the profession, there is no harm in adapting the foreign word.

'Hisab-serategnas' is therefore a misnomer to refer to an accountant and the English word should be retained until we come —up with the right matching translation. `

