

STYLE GUIDE FOR SPANISH TRANSLATION AND LOCALIZATION PROJECTS



Progress Through Sharing

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A translation is not just a transcription from one language into another. It needs to render not only the meaning of words and sentences, but also the correct meaning of the original product. Good translation reads as if the text had originally been written in the target language.

Bearing in mind that the various Spanish-speaking countries have their own linguistic customs and preferences, the aim in translating The IIA documents is to use “international” Spanish in terms of style, syntax, and vocabulary (also avoiding Anglicism)—in short, a language acceptable to the widest possible Spanish-speaking audience.

As a general rule, and unless instructed otherwise, translators are expected to respect and replicate the format of the source text. In addition, translations need to reflect direct correspondence to the original text, **accuracy** of content and style as well as term **consistency**. The key to achieving success in this direction lies in the translator’s scrutinizing of all aspects of the original document and supporting his/her choice of proper terms based on a glossary that will be provided. This is particularly important when dealing with **proprietary product names and slogans**.

Consistency also means double-checking to verify that:

- Items in a table of contents match section/chapter headings (unless there actually is a divergence from the original text).
- Company slogans and non-trademarked products names are translated identically each time they appear.
- When titles of charts, tables, and graphics are used within the body of the document, they match the actual titles used as captions with graphics.

We also need translators to strive to maintain the same voice and style in every translation. Keeping the original **voice** and **style** helps to render the translated document as a true translation of the original. We realize that these elements do not always translate easily into the target language. Please use your best judgment. “Doctoring” should only be applied for the purpose of improving the readability of text and the clarity of meaning. However, always do your best to avoid literal unnatural translations.

Know what is important. “In a time when the oversupply of information is evident everywhere, chief executive officers (CEOs) **need to ensure** that the most important issues receive...”

Wrong literal verbal translation:

En tiempos en que la oferta excesiva de información es evidente en todos lados, los directores generales (CEOs) necesitan asegurarse de que las cuestiones más importantes reciban suficiente tiempo...

Correct natural paraphrasing:

“En estos tiempos en que el exceso de oferta de información es indiscutible en todos los lugares, los directores generales se deben asegurar de que se dedique suficiente tiempo a las cuestiones más importantes en las reuniones de estrategias y en las demás sesiones de la gerencia ejecutiva”.

ACRONYMS

Acronyms are formed with the initial letters of a word or by combining the initial and final letters of a word or series of words. They behave as common nouns. An example is “IIA” which stands for “The Institute of Internal Auditors,” as this is the proper name of our organization, it should always be kept as that when talking about IIA Global. When referring to other institutes the acronyms used should be IAI. However, you may use an article, if necessary. In addition, please note how to treat the translation of The IIA belonging to different countries.

The IIA's International Standards for the Professional Practice of Internal Auditing specifies that...

Las Normas Internacionales para el Ejercicio Profesional de la Auditoría Interna del IIA especifican que el alcance de la auditoría...

The IIA-UK and Ireland produced a useful position paper on fraud in 2003.

En el año 2003, el IAI del Reino Unido e Irlanda elaboró una declaración de posición muy útil.

In general, acronyms are translated into Spanish the first instance they appear in the text, with the English acronym in parenthesis. Thereafter, the English acronym is used.

FROM ITS INSURANCE ORIGINS, enterprise risk management (ERM) has developed into a full-fledged management function that has progressed into business areas that were originally considered unrelated... Areas disclosed in corporate reporting on ERM include:

DESDE SUS ORÍGENES EN EL ÁREA DE SEGUROS, la gestión de riesgo empresarial (ERM, en inglés) ha evolucionado hasta convertirse en una función de gestión ampliamente desarrollada... Las áreas mencionadas en los informes corporativos sobre ERM incluyen:

However, the use of abbreviations and acronyms is not as common in Spanish as it is in English. Avoid overusing them in Spanish texts.

“There has to be a dialogue among the chief audit executive (CAE), senior management, and the audit committee to ensure respective roles and responsibilities are clear and accepted. The first role of CAEs is marketing,” Tobin argues.

“Tiene que haber diálogo entre el director ejecutivo de auditoría, la alta dirección y el comité de auditoría para asegurar que los respectivos roles y responsabilidades sean claros y estén aceptados. El primer rol de los directores ejecutivos de auditoría es hacer marketing”, sostiene Tobin.

Acronyms that have official translations and are known worldwide should be translated: ONU, CE, OEA. Avoid coining acronyms on your own. Whenever available, you should use the Spanish abbreviation or acronym instead of the English one. As a general rule, abbreviations of country names (e.g., EE. UU.) or other common ones (such as pág., etc., p.ej.) should never be used in text (their use in tables or bibliographies is acceptable). For other types of abbreviations, the same rules as in English generally apply in text: the name or term should be spelled out on its first occurrence, followed by the abbreviation in parentheses, and the abbreviation can be used in later occurrences.

For example:

Un incremento del producto nacional bruto (PNB) per cápita

Unlike in English, acronyms and abbreviations are never pluralized in Spanish. The article (un, una, la, las, los, etc.) will differentiate between singular and plural. For example:

Correct: Un CIA, los CIA

Incorrect: los CIAs

Correct: Los DEA

Incorrect: Los DEAs

There are some acronyms translated into Spanish in a different way depending on the country. For instance, “Análisis DAFO” in Spain or “Análisis FODA” in Latin America. In those cases, please seek advice from a technical task force.

ABBREVIATIONS

In general, abbreviations should only be used if there is a space restriction (i.e., in tables and similar forms of display) but, as a general rule, not in text. However, this does not apply to abbreviations used in titles of address preceding a proper name.

Correct: la Sra. Mary Brown fue designada...

Incorrect: el balance se presentó al Depto. de Finanzas para su revisión

Regarding the abbreviation of the names of months, the following rules of style apply: ene. feb. mar. abr. mayo* jun. jul. ago. sept. oct. nov. dic.

*no abbreviation

Please also remember that abbreviations should always be written with a final period and that their written accent is kept whenever a vowel is present.

e.g. pág. cód.

Nevertheless, please do not treat units of measure as abbreviations. They are, in fact, symbols and never carry a period.

e.g., km, m, l

MOST COMMON SYMBOLS

Term	Spanish	Abbreviation
Celsius	grado Celsius	°C
Centimeter	centímetro	cm
Cubic meter	metro cúbico	m ³
Fahrenheit	grado Fahrenheit	°F
Gram	gramo	g
Kilogram	kilogramo	kg
Kilometer	kilómetro	km
Meter	metro	m
Milligram	miligramo	mg
Millimeter	milímetro	mm
Number	número	n.º, núm., nro.
Ounce	onza	oz
Inches	pulgadas	in

COMPOUND WORDS

As in English, Spanish compound words (palabras compuestas) formed with prefixes or composite elements (e.g., anti-, bio-, co-, extra-, post-, pre-, socio-, sub-) are spelled closed, with no hyphen. For example: anticonstitucional, bioenergía, copresidente, extrajudicial, etc. It is recommended that you use the simplified form “pos” instead of “post”, even when the prefix accompanies segments starting with a vowel e.g., posmoderno, posdata, posgrado, posgraduado, etc.

In general, compound words in which the second element begins with “r” should be written with the diagraph “rr.” For example: antirrobo, contrarréplica, etc. However, always confirm with the RAE Spanish Dictionary because there are many exceptions, such as posromántico. As a general rule we will use “rr” when it is a strong sound between two vowels.

Spanish compound words are considered single words, so the rules pertaining to accents should be followed. See these examples:

asimismo (así plus mismo)
baloncesto (balón plus cesto)
decimoséptimo (décimo plus séptimo)
autoevaluación
autocontrol

When compound words are separated by a hyphen, each element maintains the corresponding accent (phonetic and/or written). For example: franco-alemán, italo-alemán, méxico-americano, social-democrático; but socialdemócrata, socialdemocracia.

GENERAL GUIDELINES

Spanish rules of capitalization differ from those applicable in English. Most of the capitalization and other spelling rules contained in this style guide follow the norms defined by the publication of the Real Academia Española (RAE) entitled *Ortografía de la lengua española. Edición revisada por las Academias de la Lengua Española* (1999). Also, grammar and spelling rules, including those for capitalization, can be found on the RAE Web site (www.rae.es/) under “Diccionario de dudas.”

As a very general rule, take into account that, most frequently, Spanish capitalizes only the initial letter. However, this may be different in the titles of jobs or documents such as newsletters, magazines, or presentations, where the capitalization of all letters may be utilized.

In addition, the **Strategic Planning Steering Committee** asked for validation.

Además, el **Comité de Dirección de Planificación Estratégica** solicitó a los institutos que emitan su validación sobre.

GEOGRAPHIC NAMES

Countries

As a general rule, use lowercase for common nouns unless they are part of the proper name. Nouns referring to country nationals and related adjectives should be lowercased. For example: Estado de México (México), but estado de Chiapas (México), estado de Uttar Pradesh (India); Ciudad de Guatemala, but ciudad de San Salvador, ciudad de Moscú; Las autoridades panameñas, los argentinos, el gobierno ecuatoriano.

Regions, Geographic Features

Capitalize all geographical proper names that refer to a definite region and parts of the world or regions of a continent denoting political or geographical divisions. Some geographical names require the use of an article, which should be lowercased (e.g., los Alpes) unless it is part of the name (e.g., El Salvador). Use lowercase for nouns and adjectives derived from those terms and adjectives modifying names of regions. For example: los Balcanes, la región de los Balcanes, las economías de los Balcanes, but los países balcánicos; la Amazonia, but la cuenca amazónica; desierto del Sahara, but desierto sahariano.

Capitalize points of the compass when included in the official name of a region, or when designating a region; make them lowercase in all other cases. Also, use lowercase for all adjectival forms designating those points. For example: el Polo Norte, but el norte de Argentina; América del Sur, Cono Sur, but el sur del continente.

Use lowercase for terms that designate areas but are not geographic in nature. Finally, in geographic names made up of common names (such as ciudad, río, océano) in apposition with proper nouns, always use lowercase for the common name unless it is part of the whole name. For example: zona del franco CFA, océano Atlántico, río Amazonas, la cordillera de los Andes, but Sierra Nevada.

INSTITUTIONAL NAMES, GOVERNMENT DEPARTMENTS, AGENCIES

In official documents, capitalize names relating to a specific, unique government or governmental department or agency in full form. Use lowercase for similar names when used as generic terms. For example: el Gobierno del Reino Unido, but el gobierno electo francés, el actual gobierno de Honduras, los gobiernos latinoamericanos; Ministerio de Educación, but las oficinas ministeriales, dicho ministerio.

DOCUMENT NAMES

When referring to a specific document by its name, capitalize all of its initial letters as if it were a proper name. However, if you are talking generically, capitalization should not be used.

El **Código de Ética** junto al **Marco para la Práctica Profesional** y otros pronunciamientos emitidos por el Instituto, proporcionan orientación a los auditores internos para servir a los demás.

Es necesario y apropiado contar con un **código de ética** para la profesión de auditoría interna, ya que ésta se basa en la confianza que se imparte a su aseguramiento...

Si bien estas diferencias pueden afectar la práctica de la auditoría interna en cada ambiente, el cumplimiento de las **Normas Internacionales para el Ejercicio Profesional de la Auditoría Interna** es esencial para el ejercicio de las responsabilidades de los auditores internos.

CREDENTIALS

When listing credentials after someone's name, always place CIA first, then other IIA designations. The only exceptions are doctoral titles (e.g., Ph.D., JD); these should appear before CIA. Do not list masters- or undergraduate-level designations (e.g., MBA, BA, etc.).

Michael Parkinson, CIA
Presidente del CRI

Álvaro Rodríguez Pérez, CIA, CP
Presidente del Comité de Auditoría

Thomas M. Walters, Ph.D.
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PUNCTUATION

Punctuation rules in Spanish differ from those in English. The publication *Ortografía de la lengua española. Edición revisada por las Academias de la Lengua Española (1999)* and the Real Academia Española (RAE) Web site (www.rae.es/) provide detailed information in this regard. This section gives some examples of punctuation issues commonly raised in Spanish translations of text.

COMMA, SEMICOLON

In Spanish, a comma is used to separate the different elements of a given sentence. However, if the elements themselves already have a comma, a semicolon should be used to clearly separate ideas.

Las actividades de auditoría interna son ejercidas en ambientes legales y culturales diversos, dentro de organizaciones que varían según **sus propósitos, tamaño y estructura...**

If the enumeration is complete, a conjunction (e, o, u, y, ni) without a comma should precede the last element.

Did the internal auditors fail that company, or did management make incorrect assumptions about the assignment auditing carried out, **and** about its role more widely?

¿Los auditores internos fracasaron en su labor para esa compañía, o la gerencia hizo supuestos incorrectos sobre la tarea que auditoría **efectuó y sobre** su rol más amplio?

Nevertheless, if there is a conjunction “y” on a previous segment, a comma is necessary to separate blocks of ideas.

The challenge they face is getting managers to understand where internal audit responsibility for fraud ends and where management responsibility starts, **and eliminating** the disconnect in between.

El desafío que enfrentan es lograr que los gerentes comprendan dónde termina la responsabilidad de auditoría interna ante el fraude y dónde empieza la responsabilidad de la gerencia, **y así eliminar** la desconexión entre ellos.

DASH, HYPHEN

As in English, hyphens (guiones) are used in Spanish for ranges of figures, dates or page numbers, and years (including fiscal years), e.g., “vea páginas 167-180”.

“Em” dashes (rayas) are used to enclose clarifications or to indicate a sudden break in thought or to add emphasis (in this case, commas and parentheses can also be adequately used instead). Unlike in English, however, the opening dash should always be preceded by a space and the closing dash followed also by a space. Also, an “em” dash should never be left alone at the end of a line.

SLASH

In Spanish, a slash (barra) is an auxiliary sign that has a prepositional value in different expressions such as 60 km/h (60 kilómetros por hora). It is also used to separate elements in dates (in this case, periods or hyphens can also be used instead), numeric expressions, etc. In these cases, there are no spaces before or after the slash. For example: 85 meses/hombre (85 m/h), 90 kilómetros/hora (90 k/h), 25/10/2003 (25 de octubre de 2003), 3/2/2004 (3 de febrero de 2004), 3/4 (tres cuartos).

QUOTATION MARKS, PARENTHESES, BRACKETS

Closing quotation marks, parentheses, brackets or dashes always precede commas, periods, colons, and semicolons, even when text between the signs is composed of independent sentences.

Se anima a los auditores internos a informar que sus actividades son “realizadas de acuerdo con las Normas Internacionales para el Ejercicio Profesional de la Auditoría Interna”.

Like in English, both opening and closing parentheses may be used next to letters or numbers setting off items in a list or in subparagraphs.

Por lo general existen tres partes en los servicios de aseguramiento: (1) la persona o grupo directamente implicado en el proceso, sistema u otro asunto, es decir el dueño del proceso, (2) la persona o grupo que realiza la evaluación, es decir el auditor interno, y (3) la persona o grupo que utiliza la evaluación, es decir el usuario.

El Estatuto debe (a) establecer la posición de la actividad de auditoría interna dentro de la organización, (b) autorizar el acceso a los registros, al personal y a los bienes pertinentes para la ejecución de los trabajos, y (c) definir el ámbito de actuación de las actividades de auditoría interna.

Articles of journals, magazines or newspapers, as well as chapters or sections of publications, should be set between quotation marks. Also, documents that have not been printed should be quoted between quotation marks. For example:

El capítulo “Operaciones” del Informe Anual 2002 de la CFI. Un informe titulado “Modalidades de financiamiento para alcanzar los objetivos de desarrollo del milenio”.

ITALICS

As in English, italics are used in Spanish for emphasis, for book titles and names of periodicals, and to identify foreign words (including Latin expressions) that have not become common in Spanish or have not yet been accepted by the RAE. For example:

Para responderles, debemos ocuparnos de las fuerzas fundamentales que configuran nuestro mundo. En muchos aspectos, son fuerzas que han provocado un desequilibrio el informe titulado ***La voz de los pobres***. ¿Hay alguien que nos escuche?, el diario chileno ***El Mercurio***...

Los medios del ***establishment*** indican que la situación imperante...

Note: Names of foreign companies should not be italicized. For example:

La inversión de la CFI en Alexandria Automotive Casting (AAC) demuestra el potencial de Egipto como proveedor.

WRITTEN ACCENTS

In keeping with the spelling rules of the Real Academia de la Lengua, the norm established for Spanish translations mandates the use of accents (tilde) on all capital letters, including initial capitals and single-letter abbreviations (e.g., Miguel Ángel Gómez), for the reasons emphasized in the excerpt from those rules reproduced below. Tomado del sitio web de la RAE (www.rae.es/): “El empleo de la mayúscula no exime de poner tilde cuando así lo exijan las reglas de acentuación. Deben, por tanto, escribirse con el acento gráfico que les corresponde, independientemente de que se escriban enteramente en mayúsculas o solo con mayúscula inicial, palabras como **ÁFRICA** o **África**, **MÉXICO** o **México**. Únicamente las siglas, que se escriben enteramente en mayúsculas, no llevan nunca tilde, e.g. OCDE, DNI, CIA (from the English, Central Intelligence Agency).”

El Código de Ética se aplica tanto a las personas como a las entidades que suministran servicios de auditoría interna.

NORMAS INTERNACIONALES PARA EL EJERCICIO PROFESIONAL DE LA AUDITORÍA INTERNA

“Single-syllable words never carry an accent,” the former rule regarding diacritical accents, no longer prevails. Instead, according to the “Diccionario panhispánico de dudas”, an accent on single-syllable words should only be used in case of ambiguity.

Incorrect: El proceso dura 5 o 6 meses.

Correct: El proceso dura 5 ó 6 meses.

Special care must also be paid to the written accent on interrogative/exclamative words in cases such as:

Pregúntale **dónde** está el ayuntamiento

As compared to:

Pregúntale sobre el lugar **adonde** vamos

FOOTNOTES

In Spanish, the footnote reference (llamada de nota a pie de página) must be placed immediately after the last word to which it refers and before all punctuation marks. For example:

Y esta permanencia favorecía la observancia espontánea de las normas, aun cuando no hubiera reglas escritas¹. En algunos países en desarrollo, el costo de registro es muy elevado en relación con el PIB per cápita (Gráfico 4a)².

GENERAL GUIDELINES

As a general rule, the style of headings and titles (i.e., format, placement, etc.) in the translation should mirror that of the source text, but language-specific capitalization rules should be followed. (See also specific rules below regarding line breaks.)

CONSISTENCY IN STRUCTURE AND TONE

Following good editorial practice, the contents of same-level heads (i.e., chapter titles, section heads, etc.) should be consistent in structure and tone. For example, if the head of one section reads

Establecimiento de un clima favorable a las inversiones

following section heads will say, for example,

Mejoramiento de los servicios públicos y la gestión de gobierno (instead of Mejorar los...) and **Protección** del medio ambiente (instead of Proteger el...).

The same rule applies to lists.

El propósito de las Normas es:

1. **Definir** principios básicos que representen el ejercicio de la auditoría interna tal como este debería ser.
2. **Proveer** un marco para ejercer y promover un amplio rango de actividades de auditoría interna de valor añadido.

LINE BREAKS IN TITLES, SUBHEADS

As a general rule, words in titles and subheads should not be hyphenated, and closely related words (e.g., an adjective and the noun it modifies, or a preposition and its object) or one-syllable words such as prepositions, conjunctions and articles should not be separated by a break. Notice the breaks in the following subheads:

Expansión de los esfuerzos por mejorar
la salud de la población del mundo

Selectividad del Banco, compromiso
y capacidad de los prestatarios

In titles and subheads centered on multiple lines, it is good practice to use the inverted pyramid style (with each successive line shorter than the one above), as long as a logical grouping of words is maintained.

GENERAL GUIDELINES

Single-digit numbers should be used as numerals in the case of percentages, amounts of money or currency, or large amounts (this also applies to tables and graphs):

5%

US\$10 millones

2.000 millones (not dos mil millones, nor 2.000.000.000)

Note: When a number is the first element of a sentence, it should be spelled out. For example:

Ciento treinta y tres países miembros colaboraron en... Cuarenta y dos proyectos ordinarios aprobados por el FMAM...

However, it is sometimes advisable (and possible) to edit the sentence so the number does not fall at the beginning.

Instead of:

Veintitrés personas contestaron el cuestionario

Write:

En total, 23 personas contestaron el cuestionario

DATES

There are different ways to mention dates in Spanish texts: only words, a combination of numbers and words, and only numbers. The preferred model for text documents in Spanish is the combination of numbers and words in an ascending order: i.e., day, month, year (e.g., 15 de mayo de 2004). In tables or graphs, dates can be abbreviated, also in an ascending order, in two different ways: 25 mar. 04 or 25/3/04.

Regardless of the style selected, care should be taken to be consistent throughout the text. When using numerals, a zero preceding a single-digit day or month should be avoided (correct: 4/9/98; incorrect: 04/09/98). Years should never include a period (correct: 2002; incorrect: 2.002).

Starting in year 2000, the use of an article before the year became common (for example, 25 de agosto del 2000; marzo del 2004). This, while not incorrect, should be avoided. However, if the word *año* is used along with the number of the year, an article should be used (e.g., 20 de noviembre del año 2003). In Spanish, the styles for decades (*décadas* or *decenios*) are, for example, *la década de 1990*, *el decenio de 1980-89*, *los años ochenta* (with words, not numbers), but not *los ochentas*, *los 80s*, *década de los 80s*.

For the first day of the month, number one is used: 1 de marzo de 2004 (not 1.o de marzo de 2004).

Unlike in English, centuries are displayed in Spanish as capitalized Roman numerals. For example, *siglo XVIII*, *siglo XXI* (with the word *siglo* always lowercased).

The preferred style for fiscal years is: *el ejercicio de 2003* (never *el ejercicio 2003*). In abbreviated form (acceptable in tables), the preferred style is: *Ej. de 2003* (rather than *Ej. 03*). Exception: In the case of space constraints, *Ej. de 03* could be used.

TIME

In Spanish, time can be expressed with words or numbers, depending on the context. What is preferred? Numbers are preferred, and the following criteria apply. The 24-hour model (military time) is preferred in text and schedules (0:00 horas a 24:00 horas). Hora(s) is spelled out in text, but abbreviated as h (lowercase, no period) in schedules, tables, or embargos; and a period (not a colon) should be used to separate hours from minutes. For example:

(In text) La sesión comenzará a las 15:30 horas.

(In embargo) No se publique ni transmita hasta las 18:00 h, hora del este...

(In schedule) Inscripción: 14 de abril, de 3:30 a 9:30 h

RANGES OF NUMBERS, DATES, PAGES

In Spanish, as in English, ranges of numbers should be expressed with a hyphen or with an appropriate word, but not with a mix of both. For example, if words like “de ... a” or “entre” are used, a hyphen should never follow. Here are some examples of this and other rules of style for number, date, and page ranges:

Correct: Las inversiones de la CFI pasaron de US\$28 millones a US\$90 millones

Incorrect: pasaron de US\$28 millones–US\$90 millones.

Correct: La región africana no experimentó crecimiento entre 1965 y 1999

Incorrect: entre 1965-99.

Correct: De la página 25 a la 35 (in text), páginas 30-45, or págs. 30-45 (in references and bibliographies).

Incorrect: De la página 25-35 (in text), páginas 30 a 45, or págs. 30 a 45 (in references and bibliographies).

Regarding amounts above millions or in percentages, the word millones and the sign % should be used in all cases (see above and following examples):

Correct. Las tasas de matrícula escolar aumentaron del 75% al 90%

Incorrect: del 75 al 90%

Correct: Los ingresos aumentaron de \$45 millones a \$50 millones

Incorrect: de \$45 a \$50 millones

ORDINAL NUMBERS

As a general rule, in Spanish as in English, ordinal numbers in text should be spelled out. For example: la decimocuarta reposición de los recursos de la AIF, el cuarto trimestre de 2002, el segundo plan quinquenal.

Note: When abbreviated, such as in titles of conferences or in tables, Spanish ordinal numerals are displayed this way: 1.^o, 2.^o, 3.^o or 3.er, etc.

COMMAS, DECIMALS

In Spanish, a period is used in numbers to separate groups of three digits, and a comma for decimals (with a zero in front of the decimal point for all numbers less than one). For example: 1.500; 24.675; 7.263.876, 0,25; 27,75

GENERAL GUIDELINES

It is recommended practice to translate units of measurement contained in the source text but not to convert them (unless specifically required by the text or the translation requester), as doing so raises the risk of conversion errors and may confuse the reader.

UNITS OF MEASUREMENT IN TEXT

In Spanish text, all units of measurement—with the exception of percentages, for which the percent sign (%) is always used—should be spelled out: kilómetros, kilovatio-hora, hectáreas, toneladas, etc. However, measurement symbols are used in tables or graphs, and one should note that these symbols never include a period (e.g., km, kv/h, ha). As in English, it is best practice to repeat the unit for all measurements when ambiguity might result. For example:

entre 5% y 10%; de 5% en 1986 a 15% en 1989, US\$10 millones-US\$20 millones

PERCENT, PERCENTAGE POINT

In Spanish, as in English, the difference between percent (in Spanish, por ciento or %) and percentage point (punto porcentual) is often misunderstood, resulting in serious errors of translation. One simple way to make the distinction is to remember that a difference between two percentages is expressed in percentage points. For example:

De una tasa anual de 4% en 1980, la inflación aumentó 1,7 puntos (porcentuales), hasta alcanzar el 5,7% en 1990.

BILLION, TRILLION

The word billion (billón) has different meanings in American and British English: in American usage, a billion is equal to 1,000 millions (in British usage, it is equal to a million millions). In Spanish, “billion” (American English) should always be translated as 1.000 millones, as the word billón means a million millions (same as in British usage). Accordingly, one trillion will be translated in Spanish as un billón.

CURRENCY

The preferred style is to use the symbols of currencies. In publications such as the annual report, there is usually a note specifying the currency used throughout the text, which generally is the United States dollar (US\$). In those instances, the letters identifying the country are deleted and only the symbol is used (\$). For example:

(In an Annual Report) Los activos aumentaron \$4.380 millones.

(In a press release) El alivio de la deuda que otorgará la AIF será de US\$382,6 millones.

Note: If abbreviations are used, they precede the amount and are separated from it by a space: FCFA 1,2 millones, SwF 5 millones. When the abbreviation is followed by a symbol, there is no space between the symbol and the amount: US\$1.500 millones, Can\$15 millones.

PHONE NUMBERS

For phone numbers, use hyphens, not parentheses, for both national and international numbers. (+1-407-830-7600, Ext. 1 or +27-11-797-5338)

Note: The + symbol stands for the number anyone must dial for an international call (011 in the USA, but differs by country). Always include “+” before phone numbers. Also, when listing toll-free numbers, remember to include a direct number for overseas callers.

COUNTRY NAMES

For an official World Bank list of country names (in English), click on this link: <http://www.bancomundial.org/regiones/>. For official country names in other languages, go to UNTERM (unterm.un.org/).

Note: References to Hong Kong and Taiwan in Spanish must conform to the following style: Hong Kong (China); and Taiwán (China) or Taiwán Chino.

OTHER GEOGRAPHIC AREAS

The following are some standard regions (organized by continent). Note the capitalization difference in Spanish concerning the points of the compass. Always use capitalization on all initial letters when it is part of a geographical proper name, but use lowercase when it refers to a geographical area, not a proper name:

Central Africa, East Africa, Southern Africa, West Africa

África **central**, África **oriental**, África **meridional**, África **occidental**

Central America, Latin America, North America, South America

América **Central** o Centroamérica, América del **Norte** o Norteamérica, América del **Sur** o Sudamérica, América **Latina**

South Central Asia, Southeast Asia, Southwest Asia, Western Asia

Asia **centromeridional**, Asia **sudoriental**, Asia **sudoccidental**, Asia **occidental**

Central Europe, Eastern Europe, Northern Europe, South-Eastern Europe, Southern Europe, Western Europe

Europa **central**, Europa **oriental**, Europa **septentrional**, Europa **sudoriental**, Europa **meridional**, Europa **occidental**

COUNTRY CLASSIFICATIONS

The World Bank's main country classification is based on gross national income (GNI) per capita and yields the following categories:

- low-income economies (or low-income countries, LIC) = economías de ingreso bajo (or países de ingreso bajo)
- middle-income economies (or middle-income countries, MIC), subdivided into:
 - lower-middle-income and upper-middle-income economies = economías de ingreso mediano (or países de ingreso mediano), subdivided into países de ingreso mediano bajo and países de ingreso mediano alto
- high-income economies = países de ingreso alto

REFERRING TO THE IIA AND ITS MEMBERS

- The Institute of Internal Auditors (IIA) = el Instituto de Auditores Internos
- The IIA = el IIA
- The Institute = el Instituto
- IIA Global Headquarters = Sede Central Global del IIA
- Chapter = Capítulo
- Chapter in formation = Capítulo en formación
- Institutes = Institutos
- IIA-Institutes = Institutos del IIA
- Member of The IIA = Socio del IIA
- Member of an IIA-Institute = Socio de un Instituto del IIA
- Board of Directors members = miembros del Consejo de Administración
- International Relations Committee members = miembros del Comité de Relaciones Internacionales

PROOFREADING THE TRANSLATION

In order to maintain our zero defect reputation, please use the checklist provided below when proofreading your translation.

- ✓ Run spell check.
- ✓ Check all numbers for typos and accuracy of associated units of measure.
- ✓ Make sure you have not inadvertently skipped any text, particularly when dealing with two or more texts that are similar.
- ✓ Basic formatting. Are the appropriate words/phrases set in bold, italic, underline, centered, ALL CAPS, ^{superscript}, etc.?
- ✓ Are all diacritical marks (à, é, î, ñ, ü) and special characters (™, ®, ©, °, «, ») in place?
- ✓ Check for consistency
 - Technical terms
 - Table of contents (headings and page numbers)
 - Company names, products, and slogans

REFERENCES

For a complete list of all The IIA's Spanish-speaking institutes, please visit www.theiia.org/chapters-institutes.

GRAMMAR, PUNCTUATION, DICTIONARIES AND BOOKS

For your information, following is a list of publications we have in our ever-growing library. We have included it in the Style Manual in the hopes that it might hold a title you have been looking for, but equally important, that it might generate suggestions for other references that we can add to our library. In the past, our best source for reference materials has often come from our translators. Our growth is nourished by this spirit of cooperative knowledge.

Diccionario de la Real Academia Española

At: <http://www.rae.es/>

Diccionario de dudas y dificultades de la lengua española

Author: Seco, Manuel

Yr. Published: 1998

Edition: 10th revised

ISBN: 8423994252

Diccionario de edición, tipografía y artes gráficas

Author: Martínez de Sousa, José

Yr. Published: 2001

Edition: 1st

ISBN: 8495178966

Diccionario de usos y dudas del español actual

Author: Martínez de Sousa, José

Yr. Published: 2001

Edition: 3rd

ISBN: 8483322102

Diccionario de redacción y estilo

Author: Martínez de Sousa, José

Yr. Published: 2003

Edition: 3rd

ISBN: 8436818261

Manual de estilo de la lengua española

Author: Martínez de Sousa, José

Yr. Published: 2001

Edition: 2nd

ISBN: 8497040228

Diccionario de las preposiciones españolas

Author: Zorrilla, Alicia María

Yr. Published: 2002

Edition: 1st

ISBN: 9875410233

Diccionario de ortografía técnica

Author: Martínez de Sousa, José

Yr. Published: 1999

Edition: 1st

ISBN: 8486168279

Diccionario bilingüe de terminología jurídica

Author: Mazzucco, Patricia
Yr. Published: 2004
Edition: 4th
ISBN: 9871096097

Diccionario de expresiones y términos económicos y financieros inglés-español, español-inglés

Author: Del Pozo Fernández, J.R.
Yr. Published: 2005
Edition: 1st
ISBN: 8488533748

Diccionario de términos económicos, financieros y comerciales: inglés-español, Spanish-English.

Author: Alcaraz Varó, Enrique
Yr. Published: 2007
Edition: 1st
ISBN: 8434405075

Diccionario de economía, finanzas, y empresas, español-inglés

Author: Cabanellas de las Cuevas, G. and Hoague, E.C.
Yr. Published: 2005
Edition: 1st
ISBN: 9508850647

Diccionario de términos de marketing, publicidad y medios de comunicación, inglés-español, español-inglés

Author: Alcaraz Varó, Enrique
Yr. Published: 2005
Edition: 2nd
ISBN: 8434445220

Glosario Internacional para el traductor

Author: Orellana, Marina
Yr. Published: 2003
Edition: 4th revised & enlarged
ISBN: 9561116405

Oxford Spanish Dictionary, English-Spanish, Spanish-English

Author: Galimberti Jarman, B (ed.)
Yr. Published: 2003
Edition: 3rd
ISBN: 0198604750

Diccionario de uso del español

Author: Moliner, Mari
Yr. Published: 1998
Edition: 2nd revised and enlarged
ISBN: 8424919734

Diccionario de la lengua española

Author: Real Academia Española
Yr. Published: 2001
Edition: 22nd
ISBN: 8423968146

Diccionario del español actual

Author: Seco, Manuel
Yr. Published: 1999
Edition: 1st
ISBN: 8429464727

Gran diccionario de sinónimos y antónimos

Author: Espasa Calpe
Yr. Published: 1994
Edition: 1st
ISBN: 8423921700

The World Bank Glossary, English-Spanish, Spanish-English

Author: World Bank
Yr. Published: 1996
Edition: 1st
ISBN: 0821235952

Ortografía de la lengua española

Author: Real Academia Española
Yr. Published: 1999
ISBN: 8423992500

Gramática didáctica del español

Author: Gómez Torrego, Leonardo
Yr. Published: 2002
Edition: 8th revised
ISBN: 8434885875

Diccionario de dificultades del inglés

Author: Torrents Dels Prats, Alfonso
Yr. Published: 1989
Edition: 2nd revised
ISBN: 8426158145

Diccionario de ideas afines

Author: Corripio, Fernando
Yr. Published: 2000
Edition: 7th
ISBN: 8425415152