

Preface

This glossary is one in a series which was produced by the Interpreter/Translator Program at Arctic College, Nunatta Campus. It contains a trilingual list of technical terms with simplified English definitions which we believe will be a useful tool for I/T's working in specialty areas.

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Susan Sammons, Interpreter
Translator Program, March 1996

Préface

Ce glossaire s'inscrit dans une série réalisée dans le cadre du programme des interprètes/traducteurs du Collège de l'Arctique, Campus Nunatta. Il contient une liste trilingue de termes techniques avec les définitions simplifiées en anglais qui, nous le pensons, seront utiles aux interprètes/traducteurs qui travaillent dans ces domaines.

Charge: ᐱᑭᑭᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦ: akiliksatiqut niuvirniq: débit, porter au débit

1. To have permission to pay for something later, not at the time you buy it. *He asked if he could charge it.*
2. The amount that something costs. *The charge for cable is \$35 a month.*
3. To ask for payment. *He charged me \$10 an hour.*
4. To add a debt (money owed) to a certain account. *He charged it to his Northern account.*

Charge account: ᐱᑭᑭᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦ: Akiliksaniqunnavik: compte ouvert: An arrangement that lets you buy something now and pay for it later. *We have a charge account at Northern.*

Charge card: ᐱᑭᑭᑦᑎᑦᑎᑦ ᐱᑭᑭᑦᑎᑦᑎᑦ: Akilissaniquti auttajuuq: carte de crédit: A plastic card given to you by a bank or business, which allows you to buy things and pay for them later. *Same as a credit card.*

Charge customer: ᑭᑦᑎᑦᑎᑦᑎᑦ ᐱᑭᑭᑦᑎᑦᑎᑦ: niuviqpattunut akilissaniquti: client avec compte ouvert: A person or business that has been given permission to pay later on for what they buy.

Charitable Donations: ᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ: tunniqusiak kiinaujait: dons de charité

Money that you give as a gift to organizations that are legally and officially listed as non-profit (they don't make any money) helping agencies (examples: a homeless shelter or the Crisis Line.)

Cheque: ᑭᑦᑎᑦᑎᑦᑎᑦ: sikki: chèque

A written order to a bank, telling the bank to pay a certain amount of money to the person whose name is on the written form. The bank pays the money out of the bank account of the person who wrote the cheque.

Cancelled cheque: ᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ: sikkiliangukuviniq: chèque payé: A cheque that has been paid by the bank and subtracted from the customer's bank account.

Certified cheque: ᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ: kinaujaruqtitauniusatuinnaqtuq sikki: chèque certifié: A cheque which the bank promises will be cashed. The bank makes a special note on the cheque to prove that it will definitely be cashed.

Dishonoured cheque: ᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ: kiinaujakkuvimmut sikkirassaungittuq: chèque refusé: A cheque that the bank refuses to cash.

NSF cheque: ᑭᑦᑎᑦᑎᑦᑎᑦ ᑭᑦᑎᑦᑎᑦᑎᑦ: sikkirutissaungittuq kiinaujaqanngiluamut: chèque sans provision: A cheque that the bank will not cash because there is not enough money in the account. (*NSF means "not sufficient funds."*)

Cost: ᐱᑭᑦ: aki: coût, prix de revient

How much you have to pay for something.

Fixed costs: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦ: aaqisuqtausimajuq akissaq: frais fixes: When the amount of money you have to pay out for something doesn't change, no matter how much you do or how much you use the thing. *The rent they paid for the storage building was a fixed cost.*

Variable costs: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦ: asijjitaqtuq akissaq: frais variables: When the amount of money you have to pay out for something changes, depending on how much you do, or how much you use. *Buying sealskins was a variable cost, depending on how many pairs of kamiks needed to be made.*

Cost Accounting: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦ: Nangminirijaup aulatauninganut atuqtut: comptabilité de prix de revient

A type of accounting that helps a business keep track of how much it costs to run the business, and to control those costs.

Cost-Benefit Analysis: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ (ᐱᑭᑦᐱᑭᑦᐱᑭᑦ): makimajunnarmangaaq qaujisarniq kinaujatigu: analyse des coûts et rendements

Figuring out the cost of a certain project or plan, and the advantages and positive results of the project.

Costing: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ: akissarnit qaujisarniq: calcul du prix de revient

The process of figuring how much it will cost to do something. *Let's do a costing before we decide whether to buy new computers.*

Credit: 1. ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ 2. ᐱᑭᑦᐱᑭᑦᐱᑭᑦᐱᑭᑦ: 1. quvvasiriaruti ammugiarutilu akilissaqautinu akilissaqautiungittunullu 2. kiinaujaqtarutaujut: crédit

1. Information about money, written in the right side of an account.
2. Money that is received.
3. Permission to buy something without having to pay for it right away. *Same as charge.*

Credit balance: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ, ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ: isiqpalliajut piqutinit akilissani anivalliajut piqutinit akilissanit: solde créditeur: The balance when the total of credits is more than the total of debits.

Credit card: ᐱᑭᑦᐱᑭᑦᐱᑭᑦ ᐱᑭᑦᐱᑭᑦᐱᑭᑦ: akilisanijjuti autajuuq: carte de crédit: A plastic card that makes it possible for you to buy things without paying right away. *Same as charge card.*

Debit balance: ᐅᓂᓴᓂᐅᐅᓴ ᐱᓴᓂᓂᓂᓂ ᐅᓂᓴᓂ: anivalliajut piquitinit akilissani: solde débiteur: The balance when the total of debits is more than the total of credits.

Debt: ᐅᓂᓴᓂᓂ: akiliksaq: dette, créance

Money that you owe to someone else.

Debtor: ᐅᓂᓴᓂᓂ ᐅᓂᓴᓂᓂᓂ: asiminut akiliksalik: débiteur

A person who owes money to someone else.

Deduct: ᐱᓴᓂᓂᓂ: piiqsivik: déduire

Take away or subtract a certain amount. *I can deduct child care costs off my taxes.*

Deduction: ᐱᓴᓂᓂᓂᓂ: piiqtaujut: déduction

A certain amount of money that is subtracted.

Payroll deduction: ᐱᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂ ᐱᓴᓂᓂᓂᓂᓂ: kiinaujjaksaaangujunit piiqtaujut: déductions à la source: The taxes and other things like unemployment insurance, that your employer subtracts from your pay.

Tax deduction: ᐅᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂ: taksijarviuniq: déductions d'impôts: An amount that you can subtract off your taxes.

Defer: ᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂ: sanirvaikalaurniq: reporter

To put off doing something until a later time.

Deferred expenditure: ᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂᓂ ᐅᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂ: sivuvariaqsimajut akilirassaq: dépense reportée: An expense that can be spread out over more than one accounting period.

Deferred liability: ᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂᓂ ᐅᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂᓂ: sivunissamu akilirassat sivuvariaqsimajut: passif reporté: A debt that does not have to be paid until some time in the future.

Deficit: ᐱᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂᓂᓂ: kiinaujait qaangiutiningit: déficit

A situation when a company's debts or spending are more than its assets or earnings.

Dependant: ᐅᓂᓴᓂᓂᓂ ᐅᓂᓴᓂᓂᓂᓂᓂᓂᓂᓂᓂ: tatiqaqti paqqijaujuq: personne à charge

Someone who depends on another person to support him or her. This is usually a spouse or a child. *He had 3 dependants: a wife and 2 kids.*

Gross: Þauðlætur Áskilnaðsþætti: kiinaujat piiqsiviulauqtinnagit: brut, grosse

The total amount of something before any deductions are made.

Gross income: Þauðlætur Áskilnaðsþætti: kiinaujaliat piiqsiviulauqtinnagit: revenu brut: The total income that has been earned, before deductions.

Gross profit: Þauðlætur Útgerðafélagi Áskilnaðsþætti Þættis: kiinaujaliat namminiqutigijami piiqsiviulauqtinnagi akilirassanginni: profit brut: The money a business earned before they deduct their expenses.

Guarantee: Áskilnaðsþætti: piqujatigut suliniraruti: garantie

1. A legal agreement that the company that makes something will give you your money back if anything goes wrong with the thing. *The TV had a two-year guarantee. When it broke down after 6 months, he got his money back.*
2. A legal promise to do something. *He guaranteed that he would take responsibility for paying back the loan.*

H

Honour: Þakkaþing: kajusitittiniq: honorer

1. To accept a request and follow through on it.
2. To accept and pay a cheque. *The bank honoured the cheque even though it was written on a scrap of ordinary paper. The insurance company honoured the request for payment of fire damages.*

Human Resources: Áskilnaðsþætti: iqqanaijaqtiquitit: ressources humaines

The people who work for a business or organization

I

Income: Þauðlætur: kiinaujaliarijat: revenu

The money that has been earned.

Gross income: Þauðlætur Áskilnaðsþætti: kiinaujaliat piiqsiviulauqtinnagit: revenu brut: The total income that has been earned, before taxes and other things are subtracted.

Income statement: Þauðlætur Útgerðafélagi Áskilnaðsþætti: kiinaujaliarilauqtat nalunaijaqtauningit: état des résultats: A report that shows how much money was made or lost during a certain time period.

Income tax: Þauðlætur Áskilnaðsþætti: kiinaujasaanit piijaqtaujut gavamakkunni: impôt sur le revenu: The part of your pay that the government takes.

Liability: ᐱᑭᑭᑦᑲᑦᑲᑦ: akilirialit: créance, responsabilité

1. Debts. The amount of money you owe to others. The plural is liabilities.
2. Responsibility. *Because he owned the small business by himself, he had to take liability for all the business debts.*

Contingent liabilities: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: akiliksautuinnarialit: passif éventuel: Debts that you will have to pay only if certain things happen. If your brother takes out a bank loan and you have signed the loan papers too, you will have to pay the bank back if something happens to your brother. This is a contingent liability for you; you will only have to pay if your brother doesn't pay.

Current liabilities: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: ullumimut akilissait: dettes à court terme: Debts that are supposed to be paid off within the next year.

Deferred liability: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: sivulissamut akilirassat sivuvariaqsimajut: passif reporté: A debt that does not have to be paid completely until some time in the future.

Liquid Assets: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: kiinaujallariilluunniit kiinaujallarinnnguqtikautigijaksaujulluunniit: liquidités

An asset (like cash) that can be easily used, or something that can easily be changed into cash. *His liquid assets included \$5,000 in cash and a couple of Canada Savings Bonds.*

List Price: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: sanasimajuup akiqutinga: prix courant

The official price of something. This is usually set by the company that makes the thing. A business can sell it for less. Example: The list price of the computer was over \$2,000, but he got it for only \$1,500.

Loan: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: atuqtuagaq: prêt

Money that someone gives you, but you have to pay it back.

Bridge loan: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: atuqtuakannarasaq: prêt intérimaire: A temporary loan to help you out while you're waiting to get your real loan, which has been approved but isn't available yet. *When he bought the new house, he had to get a bridge loan, because the bank wouldn't give him the mortgage until his old house was sold.*

Loss: ᐱᑭᑭᑦᑲᑦᑲᑦ ᐱᑭᑭᑦᑲᑦᑲᑦ: kiinaujaliunngiluaqtuq: perte

The money a business still owes when it has used all its earnings to pay off debts and expenses. When the total amount of money coming in is less than the total money being paid out. *This is the second year in a row that the store has run at a loss.*

Posting: Þǫðlingurinn er á hagnæðingur: kiinaujalirijjutikkut naasautinit titiqsivallianiq: report

Copying information from a journal (the first book in which you write down information about money) into a ledger (the group of accounts which has all the final information.)

Preferred Share: Áhæðingurinn er á hagnæðingur: ajunngijjutiqannijsaq namminiqaqataujjutimut: action privilégiee

A share (part-ownership of a company) that gives the owner special rights or earnings.

Premium: 1. Litillur fjárhugi er á hagnæðingur 2. Hagnæðingurinn er á hagnæðingur (stærðingur) 3. Áhæðingurinn er á hagnæðingur: 1. nalliukumaarutinit kiinaujat sanirvattauvalliajut 2. qaakkanniagut pitaruti (niuvirluni) 3. pillariunijsaq: prime, meilleur

1. A small amount of money that you pay regularly for an insurance plan. *He paid a monthly premium of \$25 for his life insurance plan.*
2. Something extra; a reward. *The store advertised that they would give you a free CD as a premium, if you bought a CD player.*
3. Better than average; of high quality. *The premium ice cream was made with real cream, while the regular stuff was made with milk.*

Premium on shares: Hagnæðingurinn er á hagnæðingurinn á hagnæðingurinn: namminiqaqataujuti qaakkanniagut akilijjutilit: prime à l'émission d'actions: An extra amount you pay for a share, more than the amount it is supposed to be worth.

Prepaid: Áhæðingurinn er á hagnæðingurinn á hagnæðingurinn: akiliqtaugiiqsimajuq a: prépayé

The buyer has paid for something before he actually gets it.

Profit: Þǫðlingurinn er á hagnæðingurinn: kiinaujjaliurniq: bénéfice

The money a business has earned after it has paid off all its debts.

Gross profit: Þǫðlingurinn er á hagnæðingurinn á hagnæðingurinn á hagnæðingurinn: kiinaujaliat namminiqutigijamit piiqsiviulauqtinnagit akilirialinginnik: profit brut: The money a business has earned before it subtracts its expenses.

Net profit: Áhæðingurinn er á hagnæðingurinn á hagnæðingurinn á hagnæðingurinn: þjáiviulauqtillugit namminiqaqtiup kiinaujaliangit: bénéfice net: The money a business has earned after it has subtracted all its debts and expenses.

Working Capital: ᐱᑦᐱᑦᐱᑦ ᐱᑦᐱᑦᐱᑦ: kiinaujat aulajjutiksat: fonds de roulement

The money that is available to a business for the day-to-day running of the business. It is what you have left after you have subtracted current liabilities from the current assets.

Write Off: ᐱᑦᐱᑦᐱᑦᐱᑦ: qujanaaqtaujuq: radier, annuler

1. To cancel a bad debt (a debt that won't be paid back) from the accounts.
2. To remove an asset (something that the business owns) that isn't valuable or useful anymore from the accounts.
3. To subtract a little bit from the profits in order to cover the cost of depreciation (becoming less valuable) of something the business owns.