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An Analysis of Translation Shifts in Indonesian-English Translation of PT PLN's Annual Report 2024 Based on Catford's Theory

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ABSTRACT
This study aims to analyze translation shifts in Indonesian and English annual reports, based on Catford's theory. It focuses on two research questions: the types of translation shifts present, and the linguistic characteristics of the source and target texts that account for these shifts. A descriptive qualitative approach is employed, involving the identification and comparison of text segments across both languages. The analysis is grounded in the concepts of level shifts and category shifts—the latter encompassing structure shifts, class shifts, unit shifts, and intra-system shifts. The findings indicate that translation shifts arise from differences in word order, grammatical structure, lexical choice, and the distinct ways in which each language conveys meaning. Such adjustments are necessary to produce a translation that is clear, natural, and appropriate for the formal context of corporate reports. The study concludes that translation shifts are an integral part of the linguistic adjustment process involved in transferring a message from a source language to a target language.

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INTRODUCTION

Translation plays a vital role in facilitating cross-lingual and cross-cultural communication, particularly within the context of international business and corporate communication. As organizations increasingly interact with international investors, business partners, regulators, and other stakeholders, the translation of corporate documents serves as a crucial means of conveying an organization's performance, strategic objectives, and institutional accountability. One such corporate document is the annual report—a formal publication that presents information regarding financial performance, operational achievements, governance practices, risks, and future corporate strategies. Consequently, translating an annual report entails more than just replacing words from a source language with those of a target language; it requires adjustments to grammatical structures, specialized terminology, contextual meanings, and the linguistic conventions prevalent in the target language. In this context, translation can be understood as a linguistic process that enables a shift in the form of language while preserving the meaning of the source text as closely as possible.

One relevant linguistic phenomenon in this process is the "translation shift," a concept systematically introduced by Catford (1965) within his linguistic approach to translation. Translation shifts refer to changes that occur when a linguistic form in the source text lacks an equivalent formal correspondence in the target text. Catford categorizes translation shifts into two primary types: level shifts and category shifts. A level shift occurs when a linguistic element expressed at a specific level in the source language is realized at a different level in the target language—for instance, when a grammatical element is translated by means of a lexical element. Meanwhile, category shifts encompass structural shifts, class shifts, unit shifts, and intra-system shifts. This classification provides an analytical framework for identifying differences in linguistic form between a source text and a target text, without necessarily labeling every such difference as a translation error.

The application of Catford's theory in translation research has been explored across various types of texts. Donatus (2018), for instance, examined category shifts in the translation of complex noun phrases from English to Indonesian, identifying shifts in structure, word class, linguistic unit, and internal language systems. The findings indicated that structural shifts were the most frequent category observed in the analyzed data. Similarly, research by Susanto, Hilman, and Rasyidie (2021) investigated translation shifts within the Indonesian and English versions of the novel *Animal Farm*. Their analysis identified several categories of translation shifts and demonstrated the application of Catford's framework in the comparative analysis of translated texts. Although such studies provide insights into how translation shifts can be identified and classified, their subjects of study differ from corporate annual reports, which possess distinct communicative purposes and linguistic characteristics.

Corporate documents serve as relevant subjects for the analysis of translation shifts, as they employ a language that integrates institutional terminology, formal grammatical constructions, numerical data, and descriptions of organizational activities. Translated corporate texts must be capable of conveying information clearly while maintaining the relationships between organizational actors, actions, outcomes, and strategic priorities. Differences between the Indonesian and English language systems may necessitate adjustments in grammatical structures, parts of speech, or linguistic units. Such adjustments can be

analyzed using Catford's categories to explain how linguistic forms change between the source text and the target text. However, identifying these shifts alone is insufficient to determine the accuracy or effectiveness of a translation; the interpretation of such shifts must always take into account the context and the meaning of the expressions being compared.

Research on translation shifts within corporate texts provides a foundation closely aligned with the focus of this study. Octoveria and Munandar (2023) examined translation shifts in the annual reports of six Indonesian public companies, focusing on the processes of explicitation and implicitation in translations from Indonesian to English. Their findings indicate that shifts within the internal language system can contribute to explicitation, while structural shifts may be associated with implicitation. The study demonstrates that translation shifts in annual reports involve not only changes in grammatical forms but also the way information is presented in the target text. Nevertheless, findings derived from a selection of companies cannot be directly applied to explain the patterns of translation shifts within the annual report of any specific company. Consequently, an analysis of the 2024 Annual Report of PT PLN (Persero) is necessary to gain a more precise understanding of translation shifts within the corporate communications of this state-owned electricity company.

Other studies also support the use of Catford's framework within various communication contexts. Aisah and Sari (2022) examined translation shifts on the official Ruangguru Career website, identifying shifts in structure, linguistic units, and internal language systems. In her analysis of the Indonesian and English versions of a presidential speech delivered at the 2018 Annual Meetings of the International Monetary Fund and the World Bank, Nisya' (2020) identified several categories of shifts, including those involving word classes and linguistic units. Meanwhile, Subagia and Mahayana (2018) investigated structural shifts in translations from Indonesian to English, explaining how differences in the structures of phrases, clauses, and sentences can be analyzed using Catford's framework. These studies demonstrate that translation shifts can be examined in institutional texts, public-facing texts, and other forms of non-fiction. However, the findings from these studies cannot be directly generalized to annual reports without an examination of the relevant data.

Based on the aforementioned prior research, the linguistic patterns present in the English version of the 2024 Annual Report of PT PLN (Persero) warrant systematic investigation. This annual report provides bilingual text pairs that can be compared to identify shifts at various levels—including linguistic features, grammatical structures, parts of speech, linguistic units, and the selection of elements within the language system. Applying Catford's theory to this document can help identify the types of shifts occurring within the selected data, their frequency, and the linguistic characteristics associated with them. Furthermore, this analysis offers an opportunity to examine whether the patterns reported in previous studies on annual reports and other institutional texts are also present in the document under study. Thus, the research gap does not stem from a lack of general research on translation shifts, but rather from the need for a specific analysis of the 2024 Annual Report of PT PLN (Persero), employing a clear classification procedure based on Catford's theory.

Based on the description above, this study aims to analyze translation shifts in the English version of the 2024 Annual Report of PT PLN (Persero), drawing upon Catford's theory. The research focuses on three primary questions: (1) what types of translation shifts occur between the Indonesian and English versions of the report; and (2) what linguistic characteristics of

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Volume 3 No. 2, November 2026

the source and target texts account for these shifts? To address these questions, the study employs a descriptive qualitative approach, comparing corresponding expressions across both language versions and classifying the shifts according to Catford's framework. Frequency analysis is also utilized to illustrate the distribution of each category of shift. This research is expected to contribute to the field of translation studies by applying Catford's theory to a corporate annual report, while also providing practical insights into the linguistic adjustments that take place when translating institutional and business documents from Indonesian into English.

RESEARCH METHODOLOGY

This study employs a descriptive qualitative approach to analyze translation shifts in the 2024 annual report of PT PLN (Persero). This approach is used to identify and explain changes in linguistic forms, based on the theory proposed by Catford (1965). As noted by Doyle et al. (2020), descriptive qualitative research focuses on the systematic presentation of phenomena in accordance with the data obtained. The analysis is conducted by comparing the source text and the target text to identify the types and characteristics of the translation shifts.

The data source for this study consists of the 2024 annual report of PT PLN (Persero) in both Indonesian and English. The data comprise words, phrases, clauses, or sentences that exhibit translation shifts. Both documents must originate from official sources and pertain to the same reporting period. Bowen (2009) states that document analysis involves the systematic examination and interpretation of documents relevant to the research objectives.

Data collection was carried out through documentation, reading, textual comparison, and note-taking. Both versions of the report were read side-by-side to identify pairs of text that potentially exhibit shifts. Relevant data, along with their respective contexts, were recorded in a table containing the source text, target text, type of shift, and the rationale for the classification. This procedure for textual comparison aligns with the work of Glynn (2020) regarding research methodology in translation studies. Adipta and Amilia (2022) also employed a qualitative descriptive approach to identify translation shifts based on Catford's categories.

Data analysis was conducted by applying the classification of translation shifts proposed by Catford (1965). This classification encompasses level shifts and category shifts. Category shifts are further subdivided into Structural Shifts, class shifts, unit shifts, and intra-system shifts. Each pair of texts was analyzed to determine whether the differences between the source text and the target text aligned with the characteristics of any of these categories.

The analytical process began by aligning the source text with the target text, followed by the identification of changes in linguistic forms that might indicate a shift. Subsequently, each data point was examined against its theoretical definition and the context of its usage before being assigned to a specific category. The researcher then described the form in the source text, its corresponding form in the target text, and the linguistic rationale underlying the classification. This step was taken to ensure that the categorization was not based solely on superficial differences between the two languages.

In qualitative analysis, the processes of coding and interpretation must be conducted systematically and accompanied by a review of the analytical results. Lester et al. (2020) emphasize the importance of well-planned analytical procedures and careful attention to the quality of qualitative data interpretation. Busetto et al. (2020) emphasize the importance of procedural transparency and methodological

rigor in qualitative research. Guided by this principle, every classification decision in this study was re-examined with reference to Catford's theoretical framework and the available textual evidence. In cases where a data point could potentially fall into more than one category, the researcher provided a rationale for selecting the category that best aligned with the specific characteristics of the shift.

Once the classification was complete, the findings were presented through descriptive accounts supported by illustrative examples from the data. The frequency of each category was also calculated to depict the distribution of the identified shifts. Where percentages were used, they were derived by dividing the number of instances in a given category by the total number of classified data points, then multiplying the result by 100%. These calculations serve as supplementary information, while the primary interpretation remains grounded in a linguistic analysis of the data.

RESULTS AND DISCUSSION

1. RESULTS

This study analyzes translation shifts in bilingual documents from PT PLN Indonesia Power, based on Catford's (1965) theory. The data examined consist of paired Indonesian and English texts from the PT PLN 2025 Annual Report, specifically the sections covering governance, corporate strategy, organizational culture, and sustainability. Preliminary analysis reveals changes in the arrangement of phrasal elements, alterations in grammatical forms, and adjustments in how information is conveyed when translating from Indonesian to English. These findings are discussed qualitatively, with reference to the categories of Structural Shifts, class shifts, unit shifts, and intra-system shifts.

It should be emphasized that the examples discussed in this section represent a selection of data from the documents examined, rather than the result of an exhaustive analysis of all the reports. Consequently, this discussion does not establish which category is the most dominant, nor does it provide the percentage frequency of such shifts. Catford (1965) explains that a shift occurs when a form in the target language fails to maintain a formal correspondence with the corresponding form in the source language. In the translation of corporate reports, such changes must be considered in relation to the function of the information being conveyed, ensuring that the analysis does not stop merely at differences in wording.

1.1 Structural Shifts

Structural shifts refer to changes in grammatical structure between a source text and a target text. These shifts can occur in the arrangement of phrasal elements, the relationship between a head and its modifiers, or the constructions employed to convey a specific concept. Research by Subagia and Mahayana (2018) indicates that structural differences between Indonesian and English can lead to changes in the patterns of phrases, clauses, and sentences during translation. A similar phenomenon can be observed in several text pairs within reports from PT PLN Indonesia Power.

Data 1

Source text: "Nilai Ekonomi, Sosial & Lingkungan Berkelanjutan"

Target text: "Sustainable Economic, Social, and Environmental Values"

In the source text, the word berkelanjutan appears after a series of elements describing economic, social, and environmental values. In the target text, this concept is conveyed by the word sustainable, which is placed before the economic, social, and environmental values. Consequently, there is a shift in the positioning of the modifying element and the element being

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Volume 3 No. 2, November 2026

modified. English employs a pattern where the modifier precedes the head noun—in this case, values—where as Indonesian syntax places the modifier berkelanjutan after the element it modifies.

These changes can be categorized as structural shifts, as equivalent grammatical relationships are realized through different arrangements. The target language forms also preserve the general meaning concerning economic, social, and environmental values oriented toward sustainability. These findings align with Catford's (1965) explanation that differences in language structures may necessitate changes in form during the translation process. Donatus (2018) also observed that the differing characteristics of the source and target languages contribute to the occurrence of category shifts—specifically, structural shifts.

Data 2

Source text: "Peran Aktif Direksi & Dewan Komisaris"

Target text: "Active Role of the Board of Directors & Board of Commissioners"

The pair showed that the Indonesian phrase which begins with the core noun role and is followed by aktif observer is transferred into English with the active role pattern. In English, active adjectives precede the core noun role. Meanwhile, the word of is used to connect a role with the party carrying out that role, namely the Board of Directors dan Board of Commissioners.

This difference in arrangement reflects an adjustment to the nominal phrase patterns of the target language. Although the semantic relationships between the roles—management, the board of directors, and the board of commissioners—are preserved, their grammatical forms are not identical. Ariefyanti (2018) explains that structural shifts in translation can occur through changes in the patterns of nominal and verbal groups. In the context of corporate reports, such adjustments help present governance-related information using constructions that are standard in English.

1.2 Class Shifts

Class shifts occur when an element in a source text is rendered into a different word class in the target text. Such changes must be distinguished from alterations in word form that do not affect the grammatical class. In their research on category shifts, Suardana et al. (2022) identified changes in word class within English-Indonesian translation pairs. Budi (2022) also identified class shifts as a category of translation shifts in the context of translating novels.

Data 3

Source text: "Pengumpulan Data"

Target text: "Data Collection"

This pair illustrates two nominal constructions that denote the activity of gathering data. The word pengumpulan is a derived noun formed from the root kumpul through Indonesian morphological processes. In English, collection also functions as a noun. Therefore, this pair cannot be immediately categorized as a "class shift" simply because the word forms differ. A more distinct difference lies in the arrangement of the elements: pengumpulan data becomes data collection. It is more accurate to classify this instance as a potential "structural shift" within a nominal phrase.

This example is significant because it demonstrates the need to distinguish between a change in word class and a change in structure. Catford's analysis should not treat every difference in morphological form as a shift in class. Classification must be based on the grammatical function of an element within the context of each respective language.

Data 4

Source text: "Validasi dan verifikasi data guna memastikan akurasi, kelengkapan, dan keandalan"

Target text: "Validate and verify data to ensure accuracy, completeness and reliability"

In this pair, the terms validasi and verifikasi in the source text function as nouns denoting processes. In the target text, they are rendered as validate and verify, which function as verbs. Consequently, there is a change in word class—from noun to verb. This change serves as a more compelling example of what is categorized as a class shift.

Syntactically, the source text employs noun phrases followed by a statement of purpose, whereas the target text initiates the construction with an imperative verb—or the base form of a verb—functioning as an instruction. This shift renders the English text more direct in conveying the procedural steps. However, this analysis does not imply that the target text serves strictly as a set of instructions for the reader; its communicative function must still be interpreted within the context of the report as a whole. Agung and Suastini (2022) point out that shifts in word class can arise due to differences between language systems, as well as translation choices aimed at maintaining the readability of the target text.

1.3 Unit Shifts

Unit shifts occur when an element in the source language is translated using a linguistic unit of a different rank in the target language—for instance, a phrase being translated as a word, or a word as a phrase. Catford (1965) explains that such shifts take place when translation equivalence occurs at different linguistic ranks. In the annual report of PT PLN Indonesia Power, these unit shifts can be observed in the translation of terms related to corporate governance.

Data 5

Source text: "Tata Kelola"

Target text: "Governance"

This pair of data points was found in a section of the report that discusses the implementation of corporate governance. In Indonesian, the term tata kelola consists of two words that together form a singl e, unified meaning: the system or process of managing an organization. Meanwhile, English uses a single word governance to convey the equivalent concept in that context.

This difference can be analyzed as a unit shift at the phrase and word levels, with the caveat that the assignment of rank must take into account the grammatical function of the term within its full context. In Indonesian, tata kelola is a combination of words that functions as a single term, whereas governance is a single word that conveys a similar concept. Such a shift demonstrates that a concept expressed through a combination of words in the source language can be realized by a single word in the target language.

In the context of corporate reporting, the choice of the term governance aligns with the standard English usage of the word. Consequently, the translation does not strictly preserve the original word count; rather, it prioritizes the use of conventional terminology to convey the same concept. This analysis is consistent with Catford (1965), who identifies changes in linguistic rank as a form of translation shift. However, a mere difference in word count is insufficient to establish a unit shift; such a classification must be supported by an analysis of the function and rank of the units within their grammatical context.

1.4 Intra-system Shifts

Intra-system shifts occur when the source language and the target language possess linguistic systems that are broadly equivalent, yet the specific forms chosen in the translation

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Volume 3 No. 2, November 2026

differ. One observable instance of this involves the marking of noun plurality. In Indonesian, the use of morphological plural markers on nouns is generally not mandatory, whereas in English, it is standard practice to employ plural forms when referring to more than one entity. Consequently, a discrepancy in the expression of plurality can serve as a basis for analyzing an intra-system shift, provided that the context of both texts supports such an interpretation.

Data 6

Source text: "Nilai ekonomi, sosial dan lingkungan bagi negara dan seluruh pemangku kepentingan"

Target text: "Economic, social & environmental value for the country and all stakeholders"

This pair of data points is found in the section discussing sustainable value creation. In the Indonesian text, the phrase seluruh pemangku kepentingan refers to all parties with an interest in the company. In English, this is translated as all stakeholders. The term stakeholders employs the plural marker -s, whereas the Indonesian noun pemangku kepentingan does not exhibit a corresponding morphological plural marker.

This difference can be analyzed as an indication of an intra-system shift , as the target language explicitly marks plurality through morphology, whereas the source language expresses the plural scope using the word seluruh. Consequently, the information regarding the entirety of the parties involved is preserved, though it is realized through different linguistic devices. The plural form stakeholders also aligns with the grammatical structure of English, where a noun refers to more than one party.

Nevertheless, this analysis must take into account that the word seluruh in the source language already conveys a sense of totality or plurality at a semantic level. Therefore, the observed shift does not represent a change in meaning from singular to plural, but rather a difference in how quantity is marked between the two languages. In this context, the pair pemangku kepentingan and stakeholders can be used to discuss an intra-system shift, by noting the distinction between grammatical marking and the expression of quantity that is already lexically encoded in the source language.

2. DISCUSSION

Preliminary analysis indicates that the translation of annual reports requires attention to grammatical structure, parts of speech, institutional terminology, and the manner in which information is presented. The translation of Nilai Ekonomi, Sosial & Lingkungan Berkelanjutan as Sustainable Economic, Social, and Environmental Values demonstrates an adjustment in the sequence of elements within a noun phrase. Meanwhile, the pair Validasi dan verifikasi data becoming Validate and verify data" illustrates a more distinct shift in parts of speech, as Indonesian nouns are rendered as English verbs. Both examples confirm that the type of shift must be determined based on observable grammatical features.

These initial findings align with Octoveria and Munandar (2024), who examined patterns of shifts in the translation of annual reports from several Indonesian public companies. Their research indicates that the translation of annual reports can involve changes to syntactic structure, as well as the addition, omission, or substitution of information. Nevertheless, these results cannot be used to conclude that the same patterns are necessarily dominant in the annual reports of PT PLN Indonesia Power. Such cross-study comparisons serve only as a theoretical context; the distribution of shifts within the documents currently under analysis must be determined based on the complete dataset of this study.

Differences between the grammatical systems of Indonesian and English also help explain

why equivalence in meaning is not always accompanied by similarity in form. Subagia and Mahayana (2018) point out that structural changes can occur at the level of phrases, clauses, or sentences. In corporate reports, such changes are often related to the concise and organized presentation of information—particularly in headings, chart labels, and descriptions of corporate governance. Nevertheless, any analysis must distinguish grammatical shifts from adjustments involving terminology, abbreviations, and lexical choices, ensuring that Catford's categories are applied consistently.

Previous research on informative texts further reinforces the relevance of analyzing shifts within corporate documents. Putra and Ramadanty (2022), for instance, identified category shifts in the translation of ANTARA press releases, reporting that *structural shifts* were the most frequent category within their corpus. Shofiarizqi and Haryanti (2023) identified level shifts and four types of category shifts in student translations of essays. Meanwhile, Adipta and Amilia (2022) discovered various categories of shifts in the subtitles of the documentary *The Social Dilemma*. These findings demonstrate that Catford's framework can be applied to a wide range of text types, though the prevalence of specific categories depends on the data and the direction of translation being examined.

In terms of information delivery, corporate documents possess distinct characteristics, as they must maintain precise terminology, logical relationships between concepts, and clarity for stakeholders. The shift from *validasi dan verifikasi* to *validate and verify* illustrates how a process can be conveyed through more direct verbal forms in the target language. Conversely, the change from *Kepercayaan Pemangku Kepentingan Meningkat* to *Increased Stakeholder Value & Trust* demonstrates that textual differences cannot always be explained solely through grammatical categories. The inclusion of the term *value* potentially alters the scope of the information; therefore, it must be examined within the broader context of the paragraph before it can be classified as an instance of explicitation.

Overall, the data examined indicate the presence of *structural shifts* and at least one clear instance of a *class shift*. Several other pairs exhibit terminological or lexical adjustments that cannot yet be definitively classified as either *unit shifts* or *intra-system shifts*. It is not yet possible to draw conclusions regarding which type is dominant without a comprehensive examination of all text pairs within the document. Consequently, this discussion serves as a preliminary analysis based on verified examples rather than a final quantitative result. Further analysis will require expanding the scope of the data, examining the context of each pair, and applying category definitions consistently before presenting final frequencies and conclusions.

CONCLUSION

This study analyzes translation shifts in the Indonesian and English texts of PT PLN Indonesia Power's annual reports, based on Catford's theory. The analysis reveals that translation shifts occur due to differences in grammatical structure, lexical choice, and the ways in which meaning is conveyed between the two languages. The types of shifts examined in this study include level shifts and category shifts—the latter encompassing structural shifts, class shifts, unit shifts, and intra-system shifts. These findings demonstrate that translating from Indonesian to English cannot always be achieved while maintaining the same linguistic form.

The linguistic characteristics that account for such shifts include differences in word order, phrase structure, grammatical categories, and the choice of linguistic forms used to convey equivalent meanings. These differences necessitate adjustments in the target language to ensure that the translation remains clear, natural, and appropriate for the context of corporate

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reports. In annual reports, such adjustments are essential for maintaining the accuracy of information, consistency in terminology, and a formal tone. Consequently, translation shifts do not necessarily indicate errors; rather, they can serve as linguistic adjustments designed to accurately convey the message of the source text within the target language.

Based on the research findings, it is recommended that translators of corporate reports pay close attention to the differences in grammatical structures, word choices, and linguistic systems between Indonesian and English to ensure that translations remain accurate, clear, and consistent. Future research should examine annual reports from different companies or different publication years, allowing for a broader comparison of translation shift patterns. Furthermore, subsequent studies could integrate Catford's theory with other translation approaches to analyze not only the forms of shifts but also their impact on meaning, readability, and the effectiveness of communication within the target text.

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