## ABSTRACT

Films, especially comedy films have long been a popular and important means of entertainment. In spite of the importance of film translation in delivering the movie's contents to audience whose source language proficiency is limited, translation of films in general and comedy films in particular have not received appropriate attention. Thus, this study was conducted to discover the common difficulties encountered by K44 Translating and Interpreting students in FELTE, ULIS, VNU while translating American comedy films as well as propose suggestions to better the translation outcome. In order to achieve the aforementioned objectives, the researcher purposively selected ten K44 Translating and Interpreting students to participate in the study, and journal and interview methods were deployed to gather data for the paper. On the whole, collected data set indicated that factors triggering difficulties in translating American comedy films can be classified into three major categories: translating style, text analysis and linguistic factors (including slang, profanity, wordplay, etc.). In addition, the common suggestions proposed by the participants are undergoing serious pre-translating process, adopting appropriate working style and searching the Internet.