

Accounting-auditing terminology in light of linguistic and translation analysis (English and Uzbek languages)

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Annotation

The article encompasses the linguistic and translational analysis of accounting-auditing terminology in the English and Uzbek languages. The functional-semantic, derivational characteristics of the accounting-auditing terms in the two languages are analyzed through morphological, semantics and translational prospectus. The translational approach in full context, equivalence / non-equivalence issues have been touched upon.

Key words

Accounting-auditing, terminology, morphological approach, translation, method, equivalent/non-equivalent.

Classification and description of terms in accounting and auditing areas, linguistic analysis of different structural languages, definition and development of ways and methodologies of terminology are one of the most important issues facing world linguists.

The accounting-auditing terminology system in English and Uzbek is somewhat complex and typically requires the interpretation of terminological units in terms of their meaning and interpretation. In fact, this law is an important principle that applies to any sphere term. In addition, studies focusing on the study of the terminology systems of different languages have given a great importance to the analysis of terminology.

In particular, the aspect of the terminology units is that their formation is based on the internal language of the language. The role and role of morphological method in this process is indefinite.

Hence, the emergence of new words in English also shows the effectiveness of the morphological approach. The process of developing accounting-auditing terminological units in English relies on four basic linguistic methods, such as

lexemes: 1) morphological method; 2) syntactic method; 3) semantic method; 4) the method of word formation.

In the English language, the accounting-auditing terms are divided into the following categories:

- 1) single-component terms;
- 2) terms in the form of joint word;
- 3) word combinations;
- 4) terms that contain multiple components;
- 5) terms with iso-compliant, multiple-lexeme;
- 6) terms in the form of abbreviations.

The specifics of translations of legal, economic, political focus from English into Uzbek requires a special approach, because here must be taught not only accuracy of translation, but also coincidence concepts of legal and economic systems in these languages, those of equivalence.

Based on this concept, professional translators note three degrees of equivalence of translation of terms: complete coincidence, partial and complete mismatch.

The terms of full equivalence, of course, are the basis of legal and economic communication at the international level. Words: audit, import, export and the like are so firmly established in our lives that confidently used without reference to the translation. It is absolutely clear that many problems arise with the translation of terms, partially equivalent to Uzbek, where any nuance not taken into account by the translator may negatively affect the legal side of the issue, for example: a term that has several meanings:

- provision:
 - a) a provision for costs, damages;
 - b) provisioning;
 - c) contract clause.

Most often, this term is used in accounting, at least - as legal. Experienced lawyers and customs experts note that terms that partially coincide with the

equivalent require a more careful approach, since they can vary significantly in their secondary characteristics. For example: *passing off* in exact correspondence means - the use by individual firms in their trademarks of elements of popular trademarks of other firms; by convention, i.e. Uzbek equivalent – “**НОСОҒЛОМ РАҚОБАТ**”.

An important problem is the translation of complex terms consisting of several noun bases. According to the rules of translation, it is first necessary to determine which category of the part of the compound word belongs to. If they designate objects, the first part of the word is translated as a noun in the nominative singular, and the second - as a noun in the genitive case of the singular, for example, ships manifest - the declaration of the ship's cargo.

Sometimes the first component of a word defines the qualitative feature of the second subject: the expression customs territory means customs territory, here the first subject is part of the second, therefore it is translated with the help of an adjective.

Here it is important to know that despite the fact that the components of a compound word are written separately, they are not independent words, these are only the basics that do not express the number of objects, therefore, to use the noun in the required number, you need to find the English equivalent and put grammatical number. In this case, it is much easier to translate stable terminological combinations than complex words - terms, because in stable combinations you can determine the grammatical form by: suffix - reasonable care, end - related parties or preposition - port of import.

It is also necessary to take into account other features that a translator may encounter:

1. Phrases consisting of words with a figurative meaning and lexically indivisible: “tombstone ad”.
 - a) “the inscription on the tombstone” (tracing does not convey the meaning of this term);

b) a brief announcement in specialized publications about the amount and participants of the loan;

c) a brief advertisement or announcement of the proposed issuance of registered securities (descriptive translation);

2. “Red herring” prospectus:

a) Smoked herring prospectus (tracing does not convey the meaning of this term);

b) A preliminary version of a prospectus for issuing shares or a loan (descriptive translation).

In some professional texts, the word is so predictable that it is omitted, and its incorrect establishment can lead to inaccuracies or distortion of the meaning of the term, for example:

Financial Fraud Institute - Institute for Combating Financial and Economic Crimes; Defective delivery - delivery of defective goods.

Significant confusion and differences in the use of accounting- auditing and banking terminology in British and American English. Here is a typical example: in the American version of economic terminology, the track index called the “routine code”, and in the British, the “sort code” is the ledger, in the American version it is called the “private ledger”, whereas in the British it is “bought ledger”. Thus, in the absence of a reference to the national version of the language, a significant distortion in the understanding of the text may occur: the lexical unit of inventory, for example, in the American version of business English is used to mean “inventory”, and in the British version it is found only in the meaning inventory. At the same time, the British version of the term “inventory” of the stock in the American version used to mean “share.”

The greatest difficulty made by English accounting-auditing terms that have no equivalents in Uzbek: the so-called non-equivalent, when in the language of the translation either this concept does not exist or its translation is missing. In this case, you need to search for the term in different sources and, if it is not, then form

a new one, where you can use borrowing, tracing, descriptive translation or create it on the basis of similar values, for example: securitization:

a) simple borrowing: securitization;

b) calculating: valuing, blinding;

c) descriptive translation;

1) one of the forms of attracting financing through the issuance of securities secured by assets that generate stable cash flows;

2) the assignment of the right of claim (sale) of the assets of the credit institution to a special legal entity for the subsequent issue of securities.

The term “non-equivalent” has been replaced by a more precise, in our opinion, definition of “temporarily nonequivalent”. On the one hand, it emphasizes that the absence of a term-equivalent in no way means that the term is not translatable and can be solved through the use of other language means in the translation.

On the other hand, this definition indirectly indicates the cause of non-equivalence - the time lag of one of the languages in the development of the system of concepts in a particular area. Thus, it should be noted that mastering accounting-auditing terminology in a foreign language is a complex and multilateral process. In this connection, already from the second half of the 20th century, linguists have been discussing the possibility of creating a new science - “terminology”, one of whose supporters is S.N.Gorelikova, who, in particular, highlights the terminographic direction for creating terminological dictionaries. The importance of this direction in the foreign accounting-auditing, banking terminology of the English and Uzbek languages is obvious; since it is here that the choice of inter-language lexical equivalents of the two languages is solved.

To conclude one may state that mastering accounting-auditing terminology in a foreign language is a complex and multilateral process and the intricate obstacle is made by English accounting-auditing terms that have no equivalents in Uzbek: the so-called non-equivalent, when in the language of the translation either this concept does not exist or its translation is missing. In this case, one needs to

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