

The Role of Accounting and Auditing Terminology in the Language System

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Abstract: This article discusses the role of accounting and auditing terminology in the language system. It also provides complete information about the change in meaning and compatibility with other words of the studied terms.

Keywords: term, accounting and audit, word

Introduction

Today, fundamental changes, reforms and innovations are observed in all spheres of public life. Undoubtedly, these processes are expressed in the language, which is the mirror of the nation. Language updates raise a number of questions in modern linguistics. In the course of its development and progress, the branch subsystem of the language is absorbed by the universal language system and becomes its integral part. Scientific concepts tend to find their expression in words, phrases, syntactic constructions, as a result, terms appear.

In recent years, the term has been the most important object of study in world linguistics. True, the problem of clarifying the concept of the term was in the focus of attention of several generations. However, it should be noted that cardinal changes in modern social life: the development of science, the development of technology, economic reforms still require the study of the term. In turn, V. M. Leichik dwells on the same question and says: If in the first half of the 20th century linguists considered the term as a distant periphery of vocabulary, today, the attitude has changed a lot after we experienced the scientific and technological revolution. According to some experts, 80-90% of the new vocabulary in developing languages are terms and other special LBs (lexical units), therefore, the intellectualization of the language recognized by many scientists is to some extent associated with the widespread use of special vocabulary in the language¹.

English is also one of the developed languages mentioned by V. M. Leichik. The English language went through a long historical development until it reached its present state, and in the era of various updates, it becomes richer and smarter in all respects. A clear evidence of this, as a result of the internal capabilities of the country, can be economic stability abroad, the improvement of accounting activities and its penetration into society, and, ultimately, the formation of the English terminology of accounting and auditing. While this process is enjoyable in every way, there are times when people don't understand the meaning of the terms. The environment of public life and the development of the national economy create a need for knowledge and understanding of the terms of accounting and auditing. Language, along with society, is influenced by time, therefore, changes in space and time make terminology an object of constant study and require study in such cross-cutting areas as accounting and auditing, which are recognized as relevant above.

"Term" comes from the Latin word "terminus", which means "end", "border", "end". In this regard, V.N. Shevchuk defines the term as a "word", A.A. Reformed "unambiguous, clear words", V.P.

¹ Leichik V.M. Problemi otchestvennogo terminovedeniya v konse XX veka // Voprosi filologii. – Moskva, 2000. – P.20.

Danilenko "a clear definition of the subject of science and directions", B.N. Golovin is described as "a word expressing certain professional concepts". V. M. Leichik interprets the term as a unit denoting general, particular or abstract concepts in science and the activities of specific and special areas. The concept of terminology is reflected in the studies of many terminologists. The concept of a term is interpreted by linguists in different ways and does not have a single definition. In this regard, according to the work of Z. I. Komarova, some scientists give a logical explanation for the term; another group tries to describe the meaning of the term by explaining its characteristic features; and scientists of the third group single out the term, opposing it to another unit.

In our opinion, the characteristics of the term (systemicity, propensity for monosemy, sectorality) and its origin (internalization, copying, semantic copying, appropriation, etc.) do not know the boundaries of any language or industry². This can be assessed as the active influence of non-linguistic factors on language processes.

It is known that the term is a multifaceted entity that can be the object of several disciplines at the same time, and each discipline tries to introduce its own characteristics into the concept of the term.

The well-known Uzbek linguist S. Usmanov gives the following definition: a term is a word or phrase in a stable state, expressing a certain meaning even when it is taken out of the sentence³. The term, like other lexical units, performs a referential function. A group of scientists analyzes the features of the term within the framework of the function of a lexical unit. There the term is treated not as a special word, but as a special function of the word. The Russian linguist G. O. Vinokur is recognized as the founder of this trend. He was one of the first to call this term a "special function word" and thought about the function of the name to which we refer⁴. Supporting the opinion of G. O. Vinokur, Kh. Dzhamolxanov approaches this issue as follows: the calling function of a term is one of the main features. But this function is also characteristic of other words, except for nouns. "Therefore, this function cannot be called the main difference between a term and a word."⁵ Later this idea was developed by V.G. Gak, V.M. It is also developed in the studies of Leichik, A.I. Moiseev, B.N. Golovin. As D. A. Rozarenov rightly noted, "according to the functional theory of the term, almost any word can be a term, and, conversely, any term can lose its terminality and become a commonly used word."⁶ Based on this idea, it can be said that the supporters of the functionalist point of view think about the relativity of the term and try to prove that the border between terminology and general vocabulary is conditional. In this work we also recognize the reality of the boundary between common words and terms.

According to B. Golovin, a term is a separate verbal or nominal phrase, which is a professional concept and meets the needs of field communication within a particular profession (science, technology, production, management).⁷

²Komarova Z.I. Semanticheskaya struktura spetsialnogo slova i yeyo leksikograficheskoye opisaniye. – Sverdlovsk: Izd-vo Uralskogo universiteta, 1991. – P.18.

³ Usmonov S. O'zbek terminologiyasining ba'zi masalalari. – Toshkent: O'qituvchi, 1968. – B.4.

⁴ Vinokur G.O. O nekotoryh yavleniyax slovoobrazovaniya v russkoy texnicheskoy terminologii// Trudi Moskovskogo Instituta istorii, filosofii, literaturi. – t. 5. – Moskva, 1939. – P.3.

⁵ Jamolxonov H.A. Termin, terminologiya va omonimiya hodisalari haqida ba'zi bir mulohazalar (botanika terminlari asosida) //O'zbek tilshunosligining ayrim masalalari, TDPI, Ilmiy asarlar, 87-tom. –Toshkent, 1972. – B.34.

⁶ Rozarenov D.A. Termin v sovremennom xudojestvennom proizvedenii (na materiale angliyskogo yazika): diss...kand.filol.nauk. – Tula, 2007.

⁷ Golovin B.N. Tipi terminosistem i osnovaniyax ix razlichiya// Termin i slovo. – Gorkiy, 1981, – S.5.

V. M. Leichik defines a term as a lexical unit of a specific language, expressing general, specific, abstract concepts of a specific science, social sphere, production, aimed at special purposes.⁸

According to L. V. Ivina, the term is the main lexical unit of the sphere of human activity and special sections of the theory of knowledge of science and at the same time serves as a means of naming objects and processes and understanding the world.⁹

In our opinion, the formation of terms depends on interlingual communication, that is, on the interaction of languages belonging to different families. The influence of non-literary factors is clearly expressed, especially in the terminological system of banking and finance. Attention to this terminological field is determined by its importance and level of use in scientific and practical activities.

Undoubtedly, the historical facts of the emergence of the accounting and auditing system also play an important role in the study of the terminology of accounting and auditing. Some accounting and auditing sources have differing opinions about the origin of the term "accounting". The emergence, formation and development of the terminological system of accounting and audit is directly related to the history of ancient times, in particular the Middle Ages. The term "accountant" appeared in the 15th century and in translation from German *buchhalter* means a book, *halten* means to lead, that is, literally an accountant. Professionals who keep records are called accountants. In English-speaking countries, accounting is called "accounting".

Conclusion

From the foregoing, we can conclude that the terminological system, in turn, is divided into internal thematic groups, various paradigmatic relationships between these areas and their elements: synonymy, homonymy, antonymy, paronymy, hyperhyponymy (genus-species), etc. existing open, stable, independent, at the same time a microsystem in relation to the language, a macrosystem in relation to its semantic groups

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⁸ Leychik V.M. Terminovidenie. Predmet, metodi, struktura. – Bialystok: Uniwersitet w Bialystoku, 1998. – S.5

⁹ Ivina L.V. Nominativno-kognitivnoe issledovanie angloyazichnoy terminosistemi venchurnogo finansirovaniya: diss...kand.filol.nauk. – Moskva, 2001, – S.13.

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