

# ACTUAL ISSUES OF RENDERING ACCOUNTING-AUDITING TERMINOLOGICAL SYSTEM IN TRANSLATION

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**Abstract:** In the article the translation of English accounting-auditing terminological system with the application of pragmatical linguistics approach is described. It also underlines the significance of defining the type of official materials that include the accounting-auditing terminological system text types, such as specialized or popular periodical ones. The consideration of the target reader in the given article appears as a key factor while choosing the appropriate translation of an English polysemantic accounting-auditing terminological system.

**Key words:** accounting-auditing pragmatical, terminological, linguistics, cognitive aspect, context, monosemantic and polysemantic lexis, term, equivalency.

## Introduction 1.1

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

It is not a secret that linguistics pay a great attention to the translation of economic terms from English into Uzbek due to the fact that from year to year it can be observed the development of economic relations between states, legal entities and individuals, which requires training specialists that meet the requirements of labor market. Every day more and more people enter into market relations with foreign companies. As a result, an adequate translation of economic vocabulary becomes very important in order to prevent possible misunderstanding between the participants of communication.

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

It is known that the economy includes various areas of activity: industry, agriculture, trade, stock exchange and communication. Therefore, it is necessary to consider the possibility of the presence in any type of the text the economic orientation of vocabulary from other fields. Each sector of the economy has its own specific units that require the search for the most accurate translation of a specific expression, taking into account the economic, legal, political and cultural realities of a particular country.

### **Material and methods 1.1.1**

Undeniably, translation-across languages and cultures have a critical role in accounting. This sphere is required in international trade, in operating and accounting for multinational enterprises, in creating, implementing and enforcing international accounting laws and standards, in delivering accounting education to international cohorts of students, and in conducting international and intercultural research. Financial statements and annual reports, standards and standard setting discourse, teaching materials and publication of research findings all require translation for at least some constituents. Accounting research explores annual report narratives or regulatory discourse, employs content analysis or disclosure indices, conducts interview, experimental and survey research, and draws on theoretical frameworks, all often across cultural and language boundaries.

That's why, while translating accounting-auditing terminological system, in most cases, from English into Uzbek, linguists try to find an equivalent, which is a very difficult task, since many terms have entered to Uzbek language quite recently and it is not always possible to impose them on the economic realities of Independent Uzbekistan.

The cognitive approach to the studied stratum of foreign words allows us to consider the structure of knowledge in the human mind. Consequently, both the process of translating terms and the process of borrowing seems appropriate to consider from the stand point of cognitive linguistics, since they represent two aspects of the same phenomenon-inter language interaction. In this context, terms are understood as cognotypes, and their multi-valued variants, synonyms and homonyms - as variants of the cognotype [8] i.e. units of the metalanguage of a certain sphere of use, denoting a special concept that includes the specific field of knowledge of the speaker [3].

### **Theory 1.1.2**

Adequate translation of the accounting-auditing terminological system accelerates the process of information exchange between specialists around the world. When translating a lexical unit, it is necessary to take into account the peculiarities of the economic vocabulary as a whole, namely, accuracy of information, lack of emotional

coloring, brevity and systematicity [4]. Thus, the translator must correlate the world of the addressing and receiving sides and possess the cognitive apparatus of economics.

The main problem is that a large number of lexical units belonging to the accounting-auditing terminological sphere have several translation options and in most cases it doesn't concern all words, but individual words. This fact makes it possible to subdivide economic vocabulary into single-translation and multi-translational. Translating terms are terms that have one equivalent in the language of translation, and translations, respectively, have several equivalents in translation [10]. For example, the term "account" has several translation options:

- 1) an account; account entry;
- 2) report (financial);
- 3) the period while exchanging transactions, concluded with the closing of the position on the accounting day;
- 4) a broker's record of transactions executed on behalf of a client;
- 5) reporting;
- 6) accounts;
- 7) business books.

Translating terms in most cases are expressions and phrases that have one translation option, but, speaking separately, they can be multi-valued.

In order to overcome different translation while translating accounting-auditing terms from English into Uzbek, it is necessary to take into account the cognitive models that underlie one or another text [9]. Thus, in highly specialized accounting-auditing texts, facts and reports on the state of stock markets are usually given, and reports on companies' profits and losses are analyzed.

### **Results 1.1.3 and Discussion 1.1.4**

Popular accounting-auditing texts most often describe people, who have achieved some success in the economic sphere, or unusual projects or ideas. Accounting-auditing terminological texts include features of the above two types, combining various elements. For example:

Across the country, myriad independent contractors and small service firms have sprung up to supply streamlined corporations with skills ranging graphic design to bill collecting and executive recruiting [5].

In the above example, the term "corporation" has several translation options: 1) association; 2) corporation; 3) amer. Joint stock [2].

In our opinion, in this case it is better to use the equivalent of "corporation", since the article in question is highly specialized, which means that the readers of this

publication have basic knowledge on the topic. Thus, while translating such texts, it is best to use equivalent borrowings in the target language, since it is assumed that the readers of this publication are experts in the field of economics. For popular-economic texts, it is best to use metaphors that will help to make economic terminology accessible to a wide range of readers, who have only the most general idea of the meaning of certain accounting-auditing terms [10].

It is important to mention encouraging submissions that address topics relating to language, culture and translation in accounting, auditing and accountability. The following topics are possible topics for including to:

- Limits of equivalence in accounting translation.
- Problems and opportunities of ambiguity in accounting terminology.
- Translation and power: communication, dissemination, legitimisation, lobbying, social change
- Ideological, cultural, social, legal and/or political implications of translation and non-translation in accounting
- Cognitive and cultural bias and vested interests in translation.
- English as a lingua franca: cultural dominance, values, identities and ideologies.
- Transformation of accounting systems and cultures, professions, societal and cultural contexts of change.
- Professional socialization in international contexts.
- International accounting education.
- Accounting history across languages and cultures: translation and language change.
- Implications for standard setting, consultation and the IASB due process.
- Implications for implementation of international accounting rules/standards.
- Probability/uncertainty expressions in accounting standards.
- Translations of rules versus principles.
- Economic implications of accounting translation.
- Accounting research across languages and cultures: research instruments, narratives, experiments, surveys, interviews and oral history, theoretical frameworks in translation (Foucault, Bourdieu, Weber, Habermas etc.).
- Implications for translation of the dissemination of research findings in English language academic journals.

### **Conclusion 1.1.5**

Summarizing, it can be suggested that while working with accounting-auditing terminological texts, the translator must take into account the peculiarities of the translation

inherent in the two types of text described above. It is the basic difficulty of the work, since it is necessary to take into consideration not only the type of text, but also the context, contextual determinants (lexico-syntactic, morphological and lexical-phrasal), as well as the economic and political realities of the country to which readers are oriented edition.

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