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**LEARNING ASPECTS OF ORIGINATING THE TERMS OF
ACCOUNTING IN THE LINGUISTIC RESEARCH**

Annotation: This article is about the meaning of accounting terms, their origin and development in linguistic research. The author tried to reveal the details of accounting terminology as accurately as possible and show the actuality of use in the modern world.

Key words: Banking, economy, treasury, accounting, credit.

In the world linguistics, several linguistic studies have been conducted to study the term of particular terminological significance. The scientific and philosophical interest of the XIX century to the nature of the determinant as a result of the sharp growth of science, technology and the rapid development of industry created the basis for such research. Problems of terminology in the XVIII-XIX centuries were the focus of attention on linguists. One of the main reasons for this, is the fact that, the term is associated with the creation of terms, and the second reason was the influence of extra-linguistic factors on terminology. However, they are considered to be a distinctive feature of synonymy and polysemology in terminology, as well as in the paradigmatic and syntactic relations of context terminology, hybrid terminology and pure terms, the contextuality of individual concepts.

Numerous studies have been made about the term and terminology used previously, and various definitions are given. "The term" is derived from the term "terminus", which means "end", "check", "boundary", "end"¹. According to P. Nishonov, "a term is a combination of words or phrases, which is limited to the semantics of a specific sphere and is a lexical unit expressing the concept of this field"². A term is a word that is conditional (obligatory) with a certain unit in the content of certain logical concepts. Terminology is defined as a linguistic object, and its systematic study has led to the emergence of terminology in developing the concept of terminology, describing terminology, and solving problems of a problem. The term has a strong place in the lexical grammatical system and has become a "full member" of the lexical-semantic language. According to A. Reformatsky, the term "not just a word", but "unusual" or "new word" says that even if one can "rationalize" and even "invent", it is primarily the word³. Research by Professor S. Usmanov plays an important role in the terminology of the term "... and the production of weapons of mass destruction, and culture and science are first

¹ Нишонов П. Француз ва ўзбек тиллари юридик терминологиясининг қиёсий-типологияк тадқиқи: Филол. фан. ном. ... дисс. автореф. –Тошкент, 2009. – 266.

² Реформатский А.А. Введение в языковедение. – М., 1967.

³ Усмонов С. Ўзбек терминологиясининг баъзи масалалари. –Тошкент., 1968

expressed through language units, or rather, through terms. In this sense, terminology (a set of terms in a certain language) is a witness to the history of the earth, a mirror⁴. In our opinion, this term is an integral part of the literary linguistic system in accordance with its linguistic nature and is characterized by a clear, concise expression and rich knowledge of scientific, technical or other professional concepts from other categories.

It is important to classify and describe terms in specific areas: they reflect the evolution of social sectors in certain period⁵. The problem is that terminology separated from the context is outside the context. The term is involved in the terminology of the system, that is, with its own system or with other specialized, small (-specialized) systems. For example, the lexeme "finance" is unique in the areas of "banking", "economy", "treasury", "accounting", "credit" and so on. Consequently, terminology formed by understanding the essence of its terminology in the system of terminology that provides one or another social life.

There are various opinions and opinions on the need to create a classification system for the purpose of organizing and structuring terminology. Thus, according to Sven Jacobson, "... the lack of standardization in the terminology of the social sciences led to an infinite number of new concepts"

The etymology of the term accounting in English or accounting goes far into the past. Since the time when accounts began to appear, people began to count goods or count their wealth, the term of accounts arose, in different periods their names interpreted differently.

For example:

Receive or give a cash account began after 1292 Westminster payroll.

In the Middle Ages ('counting', 'to count'): from Old French *acon* (noun), *aconter* (verb), based on *conter* 'to count'.

Give or receive an account for money received;

"After 1292 he **accounted to** the Westminster exchequer".

Middle English (in the sense 'counting', 'to count'): from Old French *acon* (noun), *aconter* (verb), based on *conter* 'to count'.

In ancient period accounting term integrate different:

c. 1300, "counting," especially "reckoning of money received and paid, detailed statement of funds owed or spent or property held," from Old French *acon* "(financial) account, reckoning, terminal payment". From *a* "to" (see **ad-**) + *cont* "counting, reckoning of money to be paid," from Late Latin *computus* "a calculation," from Latin *computare* "to count, sum up, reckon together," from *com* "with, together" (see **com-**) + *putare* "to reckon," originally "to prune," from PIE root **pau-** (2) "to cut, strike, stamp".

From the first often in plural form; sometimes in late Middle English *account* (see **account** (v.)). Meaning "course of business dealings requiring records" is from 1640s; hence "arrangement to keep money in a business,

⁴ Лотте Д.С. Основы построения научно-технической терминологии. – М., 1961. –160 с.

bank, etc." (1833), also "customer or client having an account" (1937). *Money of account* (1690s) that used in reckoning but not circulating as coin or paper, preserves the "counting" sense of the word.

From the notion of "rendering an account" comes the sense "statement answering for conduct" (mid-14c.) and the general sense "narration, recital of facts," attested by 1610s. Phrase *by all accounts* is attested from 1798. From the notion of "statement of reasons" comes *on no account* "under no circumstances" (1704). Also from c. 1300 in reference to answering for one's conduct, especially at the Last Judgment. Meaning "estimation, consideration," especially in the eyes of others, is from late 14c.

On account in the financial sense "as an item to be accounted for at the final settlement" is from 1610s, hence *on account of* in the general sense "for the sake of, in regard to, in consideration of" (1640s, originally *upon account of*). Also *on (my, your, etc.) account* "on (one's) behalf." To *give accounts* "prepare or present a statement of funds and property" is from mid-15c; the older term was *cast accounts* (mid-14c.); to *take account of* originally was to make an inventory; *take into account* "take account of" is from 1680s.

The spellings *accompt*, *accomptable*, etc. are artificial forms used, not prevailing, in the sixteenth and seventeenth centuries. They are now obsolete, or nearly so, though *accompt* and *accomptant* may still be used in the formal or legal style. The pronunciation has always conformed to the regular spelling, *account*, *accountable*, etc.

The old look that terminates the periphery of the lexicon, that is, its edge, has already denied. All terms characteristic is of the natural language linguistic units. However, one of the most important aspects of lexicology is the work on identifying terms for specific areas of science, regulation, terminology, and terms for new scientific and technical areas.

At the beginning of the term of terminology until the early 1960s, a number of basic concepts such as "terminology" (D.S.Lotte), "terminological space" (L. Kapanadze) were formed. As D. Steederer emphasized, "The development of jagged developments and technologies required not only to name new concepts, but also to conclude terms with terms. Practical result terminology studies have been started within the framework of specific areas (specializations) ".

V.S. Superanskaya describes as follows: "The term is a particular word accepted in certain professional activities and used in specific situations and conditions. The term is a concept that is a part of a certain area of professional knowledge, which expressed in words. The term is a basic conceptual element of the language intended for specific purposes. Within the context of its terminology, terminology used in a single sense. The same term for different fields is a combination. For a proper understanding of the term, the term requires a specific definition (definitive scientific description). "

Despite the fact that many terminological investigations carried out so far, the problem of classification of terminology, in particular their separate interconnection integration remains relevant.

It is important to classify and describe terms in specific areas: it reflects the degree of evolution of social sciences in certain periods. The problem is that the terminology separated from the context is beyond the context. The term participates in the terminology of the system, with its own system or with other special, small (-specialized) systems. For example, the "finance" lexeme is unique in the field of "banking", "economy", "treasury", "accounting" and "credit" and so on. Therefore, the terminology formed by the understanding of the essence of the social life.

There are different opinions and opinions on the necessity of creating a classification system for the purpose of organizing and structuring terminology. Therefore, according to Sven Jacobson, "... the absence of standardization in the terminology of social sciences has led to an infinite number of new concepts".

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