

THE IMPORTANCE OF USING ACCOUNTING-AUDITING TERMINOLOGICAL SYSTEM IN THE TRANSLATION OF SPECIALTY -ORIENTED TEXTS

¹Ulugbek Nulloev, ²Shermatov Botir, ³Ergashev Doniyor

^{1,2,3}Teachers, “English language” Department, “Tashkent Institute of Irrigation and Agricultural Mechanization Engineers” National Research University, Uzbekistan,
guzalleshchanova1979@gmail.com

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Abstract. *Within the article the interpretation of English accounting-auditing expressed framework with the application of pragmatical etymology approach is discussed. It too underlines the importance of characterizing the sort of official materials that incorporate the accounting-auditing expressed framework content sorts, such as specialized or well known periodical ones.*

Keywords: *accounting-auditing, terminological system, specialized, pragmatical linguistics, methodologies of the terminology, industry, agriculture, trade, stock exchange and communication.*

Аннотация. *В статье обсуждается интерпретация англоязычных выражений бухгалтерского учета и аудита с применением прагматического этимологического подхода. Это также подчеркивает важность определения типа официальных материалов, которые включают в себя выраженные типы содержания бухгалтерского учета и аудита, таких как специализированные или общеизвестные периодические издания.*

Ключевые слова: *учет-аудит, терминологическая система, специализированная, прагматическая лингвистика, методология терминологии, промышленность, сельское хозяйство, торговля, биржа и связь.*

Annotatsiya. *Maqolada inglizcha buxgalteriya hisobi va audit iboralarini pragmatik etimologik yondashuvdan foydalangan holda talqin qilish muhokama qilinadi. Shuningdek, u buxgalteriya hisobi va audit mazmunining alohida turlarini, masalan, mutaxassis yoki umumiy nashr davriy nashrlarini o'z ichiga olgan rasmiy materiallar turini aniqlash muhimligini ta'kidlaydi.*

Kalit so'zlar: *buxgalteriya-audit, terminologik tizim, ixtisoslashtirilgan, pragmatik tilshunoslik, terminologiya metodologiyasi, sanoat, qishloq xo'jaligi, savdo, birja va kommunikatsiyalar.*

These days the classification and depiction of terms in bookkeeping and reviewing ranges, phonetic investigation of diverse auxiliary dialects, definition and improvement of strategies, strategies and strategies of the phrasing are one of the foremost vital issues confronting world linguists.

It isn't a secret that phonetics pay a incredible consideration to the interpretation of financial terms from English into Uzbek due ot the truth that from year ot year it can be watched the improvement of financial relations between states, legitimate entities and people, which needs preparing masters that meet the requirements of lahor showcase. 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 ni order ot prevent possible misunderstanding between the participants of communication.

Certainly, the accounting-auditing expressed framework ni English and Uzbek is to some degree complex and ordinary, that requires the translation of expressed units in terms of their

meaning and translation. In truth, this law is a critical rule that's pertinent to any circles of term. In expansion, pondering centering on the think about of wording frameworks of diverse dialects have given an extraordinary significance to the examination of wording. It is known that the economy incorporates different regions of action: industry, farming, exchange, stock trade and communication. In this manner, it is fundamental to consider the plausibility of the nearness in any sort of the content the financial introduction of lexicon from other areas. Each segment of the economy has its claim particular units that require the seek for the foremost exact interpretation of a particular expression, taking into consideration the financial, lawful, political and social substances of a specific nation.

Definitely, translation-across dialects and societies have a basic part in bookkeeping. This circle is required in worldwide exchange, in working and bookkeeping for multinational undertakings, in making, executing and upholding universal bookkeeping laws and measures, in conveying bookkeeping instruction to worldwide cohorts of understudies, and in conducting universal and intercultural investigate. Money related explanations and yearly reports, measures and standard setting talk, educating materials and distribution of investigate discoveries all require interpretation for at slightest a few constituents. 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 cognitive, 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].

The accounting-auditing terminological system accelerates the process of information exchange between specialists around the world in translation. 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.

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. 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;

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.

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.

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:

- 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.
- Accounting history across languages and cultures: translation and language change.

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-phasal), as well as the economic and political realities of the country to which readers are oriented edition.

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