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### COMPARATIVE-TYOLOGICAL STUDY OF ACCOUNTING-AUDIT TERMS (IN THE EXAMPLE OF ENGLISH AND UZBEK LANGUAGES)

Annotation

The aim of this paper is to explore the comparability and understanding of accounting terms in two languages – Uzbek and English. The paper deals with the content and accuracy of the Uzbek equivalents of English accounting terms based on English-Uzbek-English professional dictionaries. By analysing the translations of in bilingual dictionaries the difficulty in translating and understanding accounting terms correctly, and the danger of miscommunication, is highlighted.

**Key words:** Accounting, bookkeeping, terminology, translation problems.

### BUXGALTERIYA-AUDIT ATAMALARINI QIYOSIY-TIPOLOGIK O‘RGANISH (INGLIZ VA O‘ZBEK TILLARI MISOLIDA)

Annotatsiya

Ushbu maqolada buxgalteriya hisobi atamalarini ikki tilda – o‘zbek va ingliz tillarida taqqoslash va tushunishni o‘rganish ko‘rsatilgan. Maqolada inglizcha-o‘zbekcha-inglizcha professional lug‘atlar asosida inglizcha buxgalteriya atamalarining O‘zbekcha ekvivalentlarining mazmuni va aniqligi ko‘rib chiqilgan. Ikki tilli lug‘atlarining tarjimalarini tahlil qilish orqali buxgalteriya atamalarini to‘g‘ri tarjima qilish va tushunishdagi qiyinchilik va noto‘g‘ri aloqa xavfi ta’kidlangan.

**Kalit so‘zlar:** Buxgalteriya hisobi, buxgalteriya hisobi, terminologiya, tarjima muammolari.

### СРАВНИТЕЛЬНО-ТИПОЛОГИЧЕСКОЕ ИССЛЕДОВАНИЕ БУХГАЛТЕРСКО-АУДИТОРСКИХ ТЕРМИНОВ (НА ПРИМЕРЕ АНГЛИЙСКОГО И УЗБЕКСКОГО ЯЗЫКОВ)

Аннотация

Целью данной статьи является изучение сопоставимости и понимания бухгалтерских терминов на двух языках – узбекском и английском. В статье рассматриваются содержание и точность узбекских эквивалентов английских бухгалтерских терминов, основанных на англо-узбекско-английских профессиональных словарях. Анализ переводов, содержащихся в двуязычных словарях, выявил трудности в правильном переводе и понимании бухгалтерских терминов, а также опасность недопонимания.

**Ключевые слова:** Бухгалтерский учет, bookkeeping, терминология, проблемы перевода.

**Introduction.** Comparison as a method of scientific cognition has proved itself in many sciences. Linguistics is no exception. However, at each stage of the development of linguistics, the method of comparative language learning has its own characteristics. It is based on the theoretical foundations of linguistics of a separate period under consideration. At this stage, modern linguistic research is based on the achievements of cognitive linguistics. This fact naturally influences modern methods of comparative language learning.

The task set by the author in this article is to highlight and analyze the relationship between the most significant general theoretical positions of contrastive and cognitive linguistics. The obtained data can be effectively used for applied linguodidactic purposes, namely in the practice of teaching the Russian language in modern conditions.

At the current stage of the development of linguistics, cognitive research has become an integral part of modern linguistic science. Unlike traditional linguistics, to which we refer contrastive linguistics, and which mainly observes, describes, states and classifies, cognitive linguistics performs an explanatory function.

**Materials and methods.** It is necessary to clarify the terminology used in this study, since there is still no terminological unity in theoretical works of a comparative nature.

The researchers working in this direction were interested in the facts of language, which have a universal linguistic character, reflecting certain patterns of the linguistic structure peculiar to all languages.

The present work is devoted to the study of lexical, semantic, structural and grammatical characteristics of Uzbek and English accounting-audit terminology at the present stage of its

development, the analysis of terminologization processes, and the identification of mechanisms for its development in a special accounting-audit. The introduction and operation of advanced, innovative technologies in accounting-audit in most developed countries requires consideration of various aspects of the formation of accounting-audit terms.

The new phenomena, the processes occurring in this terminological sublanguage, its development and formation in the comparative and typological aspect in Uzbek and English have not yet been sufficiently considered in the studies of domestic and foreign linguists. On the other hand, many issues of the system analysis of terminologization processes within a separately studied sublanguage remain comparatively insufficiently resolved. Accounting-audit terminology, especially Uzbek terminology, has not been studied before in linguistic and functional aspects. The limited number of dictionaries of the terminological accounting-audit under consideration, as well as its little-studied nature, complicates the implementation of information retrieval and processing of Uzbek-English terminology.

Many authors have acknowledged the importance of language, translations and terminology. We agree with Evans et al. that literature on accounting and language translation suggests that equivalent translation is considered very difficult or even impossible to achieve. According to Zeff, not only the accuracy of translation has constituted a problem, also the understanding of “alien” concepts in different contexts cause problems: «Thus, if one takes a concept embedded in the accounting traditions in one country but that has never been known or applied in another, even if it is translated as accurately as practicable into the language of the second country, the concept may not be understood. The words may be understood, but the concept may not be understood.

The same may be so, at least for a time, for elements of IFRS, which represent new concepts, or which address problems that have rarely if ever occurred in many national cultures even though the words are being translated into their national language».

Accounting language is a special register of language. Special registers often share terminology with «everyday» language, or «ordinary usage». The translation of such specialized terminology can be particularly problematic – what may not be an obstacle to understanding in «everyday» communication could lead to significant misrepresentations and misunderstandings in a highly specialized context, such as accounting. Thus, translation between languages is anything but straightforward.

**Results and discussion.** Having become acquainted with Uzbek-language specialized literature, including respectable reference and encyclopaedic literature [4], it should be noted that the use of Anglicisms in Uzbek -language accounting and financial literature has become the norm. This can be illustrated by the following terms:

«standart-kosting» (standard costing), «direkt-kosting» (direct costing), «target-kosting, taqet-kosting» (target costing), «kayzen-kosting» (kaizen- costing), «AB-kosting» (activity based costing, ABC), « korporativ moliya» (corporate finance), «leveridj» (leverage), «operatsion lizing» (operating lease), «defolt» (default), «diskaunt» (discount), «pul» (pool), «xedj» (hedge), «xedjing» (hedging), «lodinj» (loading), «outsorsing» (outsourcing), «autrayt» (outright), «faktoring» (factoring), «forfeytinj» (forfeiting), «forfeytjer» (forfeiter), «varrant» (warrant), «franshiza» (franchise), «franchayzer» (franchiser), «franchayzi», (franchisee), «franchayzing» (franchising), «royalti» (royalty), «overdraft» (overdraft), «sekyuritizatsiya» (securitization), «distinj» (listing), «venchurnyy kapital» (venture capital).

Table 1

Differences between bookkeeper and accountant

| Basis of comparison | Bookkeeper  | Accountant  |
|---------------------|---|---|
| Role                | Required for identification, classification, and recording of all financial transactions. | Involved in interpreting, summarising and communicating the financial transactions                                |
| Tools used          | Journals and ledgers  | Income statement, Balance Sheet, and Cash Flow Statement  |
| Complexity          | Level of complexity is low  | Comparatively high level of complexity  |
| Financial Decisions | Decisions cannot be made based on bookkeeping   | Decisions can be made based on the accountant's records.  |
| Sub-Categories      | Single entry accounting system; Double entry accounting system                            | Financial accounting, Managerial accounting, Cost Accounting, Financial statement analysis, Tax accounting, Audit |
| Management role     | Generally, no role is played in the functioning of a bookkeeper                           | Management plays an active role since information is required for future decisions.                               |

To fully appreciate the interrelationship of the income statement and balance sheet, we need to consider the definitions of and differences between three terms: cost, expense and expenditure. Although the three words seem synonymous at first sight, they have distinct meanings and purposes. Unfortunately, these terms tend to be used interchangeably even within the accounting terminology, which makes the difference difficult to understand for those people training to be accountants.

In Uzbek business literature, the word «xarajatlar» is used to explain English terms cost, expense and expenditure without any special delimitation of the scope.

A cost refers to the amount given to acquire an asset. Cost most closely equates to the term expenditure, so it means that you have expended resources in order to acquire something, transport it to a location, and set it up. However, it does not necessarily mean that the acquired item has already been consumed. Cost, like an expenditure, is also when you spend money. However, in business terms, a cost is when you spend money, but you also receive economic benefit(s) from the cost made. Expense. In simple words, expense is the cost that incur to earn revenues. In principle, expense refers to the cost of assets consumed or services used, by the firm during the course of the reporting period. It is that portion of cost that is written off (is expensed) in a reporting period. An expense is reported on the income statement in the period in which the cost matches the related sales, has expired or was used up. Thus, an expense indicates a decrease in economic benefit(s). Because an expense is always reported on

There are two terms in the English accounting vocabulary – accounting and bookkeeping – that, despite their different content, are often confused. This is especially true of colleagues from the former Soviet republics. The word «buxgalter» has been used in Uzbek for a long time. This compound word is borrowed from German (Buchhalter), where it is made up of parts: Buch – book and Halter – holder (Halter is derived from halten, which means keep). Buchhalter is the one who keeps the book, who is responsible for keeping it. Consequently, bookkeeper and bookkeeping are the exact English equivalents of the Uzbek words «buxgalter» and «buxgalteriya hisobi» (the direct translation of the latter is bookkeeper's registration).

It should be noted that Uzbek terms «buxgalteriya hisobi», «бухгалтерия» and «hisob yuritish» have differences in content and only the first two partially overlap. «Buxgalteriya hisobi» corresponds to the English term bookkeeping but none of the three Uzbek terms corresponds to the English term accounting.

Despite the fact that many use the terms bookkeeping and accounting interchangeably, it is clear that the former is the first step to the latter, i.e. bookkeeping is the stepping-stone of accounting. If the bookkeeping of records is done properly, then it is supposed that accounting will also be perfect and vice versa. However, accounting is much wider and analytical than bookkeeping. If bookkeeping focuses on recording and organising financial data accounting is the interpretation and presentation of that data to business owners and investors.

Accountants determine the financial status or well-being of the company and provide professional financial advice to company leaders. Bookkeepers cannot call themselves accountants. In short, the difference between a bookkeeper and an accountant is shown in Table 1.

the income statement, it is a cost that has already been consumed – «expired» – and therefore has no future value to the business.

In conclusion, it should be noted that the difference between cost and expense is that cost identifies an expenditure, while expense refers to the consumption of the item acquired.

**Conclusion.** The main contribution of this paper is that it examines the translation of fundamental accounting terms and demonstrates that they are incorrectly defined in the Uzbek. The reasons for this are following:

Accounting is an area with distinctive terminology characteristics. There are Uzbek and foreign (English) terms with no equivalents in the other language. Their meanings may (partly) overlap but they do not represent equivalent ideas and concepts. Translation inevitably leads to some distortion of meaning.

Translating accounting texts is not an easy task. It was (and still is) invention of new concepts, especially if to take into consideration more than 70 years of influence of Soviet accounting. Accounting systems used in the West and in the USSR were quite different, being the products of different economic and social environments. One of the main characteristics of Soviet accounting (it would be more accurate to say Soviet bookkeeping) was usage of undefined terms. The transition from a command economy to a market economy has been accompanied by a number of new terms and definitions, largely based on concepts terms and definitions that were (and still are) unknown in Uzbekistan. This has led to a lack of equivalent terminology between languages.

The difficulty in translation mainly rests with understanding precisely the meaning of the source text and correct using the appropriate specialized (subject- related) terminology to convey the original meaning. It is not possible to achieve exact equivalence in translation. In such case the translator must construct neologisms (new words from the material that exists in the target language) or has to choose between several near-equivalents in order to convey the meaning of a term in the original language. To avoid incorrect or inconsistent wording the translator must carefully consider the context when choosing how to translate the term.

Uzbek translators (including accounting experts) have been faced with the challenge of translating from a foreign

language into their mother tongue as well as vice versa. While, in some disciplines, translators may be able to gain sufficient understanding of the text without in-depth background knowledge, this is not the case in accounting. Uzbek translators must therefore have a very high level of language proficiency in both Uzbek and foreign languages (for example, in different versions of English) and a good background in accounting. Today Uzbekistan has not such highly qualified translators.

It is clear that in Uzbek there is a need for terms that correspond to English accounting and accountant. There are two ways to get a missing term: create it in own (Uzbek) language or borrow it from another language.

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