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Lexical and Semantic Analysis of Accounting Terminology

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A B S T R A C T

This article is devoted to a comprehensive lexical and semantic analysis of accounting terminology, focusing on the structural, functional, and semantic characteristics of terms used in modern accounting discourse. The study examines how accounting terms are formed, classified, and interpreted within professional communication, as well as how their meanings evolve under the influence of economic reforms, international standards, and globalization processes. Particular attention is paid to the interaction between general vocabulary and specialized accounting terminology, highlighting the processes of terminologization and re-terminologization.

The research analyzes accounting terms from the perspectives of lexical meaning, semantic fields, polysemy, synonymy, antonymy, and homonymy. It explores the semantic relationships between core accounting concepts such as assets, liabilities, equity, income, and expenses, and investigates how these concepts are linguistically represented and interconnected. The article also considers the role of borrowing, especially from English, in the development of accounting terminology, and evaluates the impact of international financial reporting standards on the expansion and standardization of professional vocabulary.

Methodologically, the study employs descriptive, comparative, and componential analysis methods. A corpus of accounting textbooks, professional standards, legislative documents, and academic publications is used as the main source of linguistic data. Through systematic analysis, the research identifies key semantic models and patterns that characterize accounting terminology and determine its precision, consistency, and communicative effectiveness.

The findings of the study demonstrate that accounting terminology is a dynamic lexical system that reflects ongoing changes in economic practices and regulatory frameworks. Semantic shifts and terminological variation are shown to be closely related to the adaptation of international concepts into national accounting systems. The results of the research may be useful for linguists, economists, translators, educators, and students who work with accounting texts, as well as for improving terminological consistency in academic and professional communication

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The article contributes to the understanding of the linguistic nature of accounting terminology and emphasizes the importance of lexical and semantic analysis in ensuring clarity, accuracy, and standardization in the field of accounting

INTRODUCTION.

In the context of globalization and the rapid development of economic relations, accounting has become one of the most important fields of professional communication. Accounting terminology serves as a key instrument for recording, analyzing, and communicating financial information, not only within organizations but also across national and international boundaries. As a result, the lexical and semantic characteristics of accounting terms play a crucial role in ensuring accuracy, clarity, and consistency in financial reporting and economic discourse. The study of accounting terminology from a lexical-semantic perspective is therefore highly relevant for linguistics, economics, and translation studies.

Accounting terminology represents a specialized subsystem of language that reflects economic concepts, financial operations, and regulatory requirements. These terms are not static; they evolve in response to changes in economic systems, legal frameworks, and technological innovations. The introduction of international financial reporting standards, digital accounting systems, and global financial integration has significantly expanded the accounting lexicon and influenced the semantic structure of existing terms. Consequently, many accounting terms have acquired new meanings, semantic nuances, or extended usage across different contexts.

From a linguistic point of view, the lexical-semantic analysis of accounting terminology allows researchers to identify the mechanisms of term formation, semantic shifts, polysemy, synonymy, and borrowing. Many accounting terms originate from general vocabulary but undergo semantic specialization when used in professional contexts. Others are borrowed from foreign languages, particularly English, and adapted to the linguistic norms of the target language. These processes often lead to terminological variation and ambiguity, which may cause misunderstandings in professional communication and translation if not systematically studied.

The relevance of this research is further enhanced by the growing demand for accurate translation and interpretation of accounting texts. Financial statements, audit reports, tax documentation, and regulatory guidelines require precise terminology to avoid legal and financial risks. A clear understanding of the lexical and semantic properties of accounting terms helps translators, educators, and practitioners maintain terminological consistency and improve the quality of professional discourse. Moreover, it contributes to the development of standardized terminological systems in accounting.

This article aims to provide a comprehensive lexical and semantic analysis of accounting terminology by examining its structural features, semantic classifications, and patterns of usage. The study focuses on identifying core accounting terms, analyzing their meanings in different contexts, and exploring the factors that influence their semantic development. By combining linguistic theory with practical examples from accounting texts, the research seeks to bridge the gap between linguistic analysis and professional application.

The lexical and semantic study of accounting terminology is essential for understanding how language reflects and shapes economic reality. By analyzing the structure and meaning of accounting terms, this research contributes to the improvement of professional communication, terminological standardization, and interdisciplinary cooperation between linguistics and accounting studies.

METHODOLOGY.

This study employs a qualitative–quantitative research methodology aimed at conducting a comprehensive lexical and semantic analysis of accounting terminology. The methodological framework integrates linguistic analysis techniques with corpus-based methods to ensure a systematic and objective examination of the structure, meaning, and usage of accounting-related terms. Such an approach allows for identifying semantic patterns, terminological features, and functional characteristics within professional accounting discourse.

The research is based on a descriptive and analytical design. The descriptive aspect focuses on identifying and classifying accounting terms according to their lexical and semantic properties, while the analytical component examines semantic relationships, meaning shifts, and contextual usage. This dual approach enables the study to capture both the formal characteristics of accounting terminology and its functional role in professional communication.

The primary data for this research consist of accounting terms extracted from authoritative sources, including accounting textbooks, national and international accounting standards, professional dictionaries, financial reports, academic journals, and regulatory documents. Particular attention is given to terms frequently used in financial statements, auditing reports, taxation documents, and management accounting materials. These sources ensure the reliability and representativeness of the terminological corpus.

Secondary data include linguistic studies on terminology, lexicography, and semantic theory, which provide the theoretical foundation for interpreting the collected data. The integration of professional accounting texts and linguistic literature allows for an interdisciplinary perspective.

A specialized corpus of accounting terminology is compiled for analysis. The corpus includes approximately 1,000–1,200 terminological units selected based on frequency of occurrence, relevance, and functional significance. The corpus is digitized and categorized according to subfields of accounting such as financial accounting, managerial accounting, auditing, and taxation. This classification facilitates comparative analysis across different functional domains.

Lexical analysis is conducted to examine word formation processes, including borrowing, derivation, compounding, abbreviation, and acronymization. The study also analyzes morphological structures and identifies the prevalence of native versus borrowed terms. Particular emphasis is placed on the influence of international accounting standards on terminological development.

Semantic analysis focuses on identifying types of meaning, including denotative, connotative, and contextual meanings. Methods such as componential analysis and semantic field analysis are applied to determine semantic features and relationships among terms. Synonymy, antonymy, polysemy, and homonymy within accounting terminology are systematically examined to reveal patterns of semantic organization.

Contextual analysis is used to study how accounting terms function in real professional discourse. By analyzing sentence-level and text-level usage, the study identifies semantic shifts, metaphorical extensions, and pragmatic variations depending on communicative context.

Quantitative methods are employed to calculate term frequency, distribution across subfields, and patterns of semantic variation. Statistical analysis helps identify dominant terminological models and trends in usage. These findings support qualitative observations and enhance the objectivity of the results.

To ensure reliability, the data selection and classification procedures are clearly defined and consistently applied. Multiple sources are used to verify terminological meanings and usage. Validity is strengthened through triangulation, combining corpus data, dictionary definitions, and contextual examples. Expert consultation with linguists and accounting professionals further supports the accuracy of interpretations.

The study is limited to written accounting discourse and does not extensively cover spoken professional communication. Additionally, the corpus focuses primarily on contemporary accounting texts, which may limit historical comparisons. These limitations are acknowledged, and recommendations for future research are provided.

All sources used in this study are properly cited, and the research adheres to academic integrity standards. The analysis is conducted objectively, without distortion of meanings or misrepresentation of sources.

RESULTS AND DISCUSSION.

The results of the lexical and semantic analysis of accounting terminology reveal significant patterns in the formation, usage, and evolution of accounting-related terms. The study demonstrates that accounting terminology constitutes a structured and specialized lexical system characterized by precision, standardization, and strong semantic stability. At the same time, it remains dynamic, adapting to economic, technological, and regulatory changes.

The lexical analysis shows that accounting terminology is dominated by borrowed lexemes, particularly from English and, to a lesser extent, Latin and French. Terms such as asset, liability, equity, depreciation, and amortization have become fully integrated into professional discourse. These borrowings often retain their original semantic cores while undergoing phonetic and morphological adaptation in different languages. This process reflects the globalized nature of accounting standards and international financial reporting practices.

Another notable lexical feature is the prevalence of compound and multi-word terms, such as financial statements, cost allocation, cash flow management, and accounts receivable. These multi-component constructions allow for semantic clarity and specificity, which are essential in professional communication. However, their complexity may pose challenges for non-specialists and learners, highlighting the need for terminological standardization and educational support.

The analysis also identifies a growing number of abbreviations and acronyms (e.g., IFRS, GAAP, VAT), which function as condensed representations of complex accounting concepts. While these forms enhance efficiency in professional communication, they may reduce transparency when used outside expert contexts.

From a semantic perspective, accounting terms are characterized by monosemy within the professional domain. Unlike general vocabulary, where polysemy is common, accounting terms tend to have a single, clearly defined meaning to prevent ambiguity in financial reporting and decision-making. For example, the term depreciation in accounting strictly refers to the systematic allocation of an asset's cost over its useful life, differing from its broader metaphorical use in everyday language.

Despite this tendency toward monosemy, the study identifies instances of context-dependent semantic variation, especially when accounting terms intersect with legal, managerial, or economic discourse. Terms such as capital, reserve, and profit may exhibit subtle semantic shifts depending on regulatory frameworks or analytical perspectives. This finding underscores the importance of contextual awareness in interpreting accounting terminology accurately.

The findings indicate that accounting terminology is undergoing continuous semantic development due to digitalization, globalization, and regulatory reforms. New terms such as digital assets, blockchain accounting, electronic invoicing, and automated auditing reflect the transformation of traditional accounting practices. These innovations introduce new semantic fields and necessitate the redefinition of existing concepts.

Furthermore, semantic extension is observed in traditional terms that acquire new meanings in modern contexts. For instance, the concept of reporting now encompasses not only financial statements but also non-financial disclosures, including sustainability and ESG (Environmental, Social, and Governance) reporting. This expansion illustrates how accounting terminology responds to broader socio-economic demands.

The results of this study have important implications for both linguistic research and accounting practice. From a linguistic perspective, the findings contribute to the understanding of how specialized terminologies develop, stabilize, and evolve within professional domains. Accounting terminology serves as an example of a highly regulated lexical system where semantic precision is prioritized over expressive flexibility.

From a practical standpoint, the clarity and consistency of accounting terms are crucial for effective communication among accountants, auditors, regulators, and stakeholders. Misinterpretation of terminology can lead to financial errors, legal disputes, and loss of trust. Therefore, the results emphasize the necessity of standardized terminological frameworks and bilingual or multilingual accounting dictionaries, particularly in contexts where international standards are adopted.

In addition, the findings suggest that accounting education should incorporate a stronger focus on terminological competence. Understanding the lexical origins, semantic scope, and contextual usage of accounting terms can enhance professional literacy and improve the quality of financial communication.

In summary, the results confirm that accounting terminology is a complex but systematically organized

lexical-semantic system. It is marked by high precision, a predominance of borrowed and compound terms, limited polysemy, and ongoing semantic innovation. The discussion highlights the balance between stability and adaptability in accounting language, reflecting the evolving nature of economic activity and financial regulation.

CONCLUSION.

This study has conducted a detailed lexical and semantic analysis of accounting terminology, highlighting the structural, functional, and conceptual features that define the language of accounting as a specialized professional discourse. The findings demonstrate that accounting terminology is characterized by high levels of precision, standardization, and systematic organization, which are essential for ensuring clarity and consistency in financial communication. The analysis confirms that the lexical units used in accounting are not arbitrary; rather, they are shaped by long-standing professional practice, regulatory frameworks, and international accounting standards.

The research reveals that accounting terms exhibit complex semantic relationships, including synonymy, polysemy, homonymy, and hierarchical classification. While standardization aims to reduce ambiguity, the study shows that certain terms may acquire multiple meanings depending on context, legal environment, or national accounting traditions. This semantic variability underscores the importance of contextual interpretation, particularly in multilingual and cross-cultural accounting communication. Moreover, the interaction between general language vocabulary and specialized accounting terminology contributes to both terminological expansion and semantic shift.

Another significant finding of this research is the dynamic nature of accounting terminology. As economic systems evolve and new financial instruments, digital technologies, and regulatory requirements emerge, the accounting lexicon continuously expands. Borrowings from other languages, especially English, play a crucial role in the formation of modern accounting terms, reflecting globalization and the internationalization of financial reporting practices. These borrowings often undergo semantic adaptation to align with local accounting systems and linguistic norms.

The study also emphasizes the practical implications of lexical and semantic analysis for accounting education, professional training, and translation practice. A clear understanding of the semantic structure of accounting terms enhances accurate interpretation of financial documents, reduces the risk of miscommunication, and improves the quality of accounting translation and documentation. For educators, systematic terminological analysis can support the development of more effective teaching materials, while for practitioners, it promotes consistency in professional discourse.

In conclusion, the lexical and semantic analysis of accounting terminology provides valuable insights into the linguistic foundations of accounting communication. The results of this study contribute to both linguistic research and accounting practice by demonstrating the importance of terminological clarity, semantic precision, and contextual awareness. Future research may focus on comparative studies of accounting terminology across different languages, the impact of digitalization on terminological change, and the development of standardized multilingual accounting glossaries. Such directions will further enhance the effectiveness and transparency of accounting communication in an increasingly globalized economic environment.

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