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**STRUCTURAL AND SEMANTIC FEATURES
OF ACCOUNTING AND AUDITING TERMS IN ENGLISH AND UZBEK
LANGUAGES**

**СТРУКТУРНО-СЕМАНТИЧЕСКИЕ ОСОБЕННОСТИ
ТЕРМИНОВ БУХГАЛТЕРСКОГО УЧЕТА И АУДИТА В АНГЛИЙСКОМ
И УЗБЕКСКОМ ЯЗЫКАХ**

**INGLIZ VA O'ZBEK TILLARIDAGI BUXGALTERIYA
HISOBI VA AUDIT TERMINLARINING STRUKTUR-SEMANTIK
TOMONLARI**

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Annotation: *In this article, we will consider the morphological classification of terms and lexemes, lexical-semantic properties, functional-semantic properties, as well as the formal structure of terms in the study of accounting and auditing terminology using the example of accounting and auditing terms.*

Keywords: *morphological classification, simple term, compound term, pair term, compound term.*

Аннотация: *В данной статье мы рассмотрим морфологическую классификацию терминов и лексем, лексико-семантические свойства, функционально-семантические свойства, а также формальную структуру терминов при изучении бухгалтерской и аудиторской терминологии на примере бухгалтерской и аудиторской терминологии. условия проведения аудита.*

Ключевые слова: *морфологическая классификация, простой термин, сложный термин, двойной термин, сложный термин.*

Annotatsiya: *Ushbu maqolada buxgalteriya hisobi va audit terminologiyasini o'rganishda termin va leksemalarning morfologik tasnifi, leksik-semantik xususiyatlari, funksional-semantik xususiyatlari, shuningdek, terminlarining shakliy tuzilishini buxgalteriya hisobi va audit terminlar misolida ko'rib chiqamiz.*

Kalit so'zlar: *morfologik tasnif, sodda termin, qo'shma termin, juft termin, birikma termin.*

INTRODUCTION

From different points of view, the semantic properties of words in a language are as important as the long-term existence of a term in a language and its widespread use by language users, and structural properties are also analyzed.

Literature Analysis and Methods

During our study, the universal properties inherent in terminological systems are the expression of concrete meanings and ideas. For this, it is desirable that the term has a compact structure and the shortest possible form of expression. During the research, when accounting and auditing terms were studied and analyzed, it was found that there are terms with different structures among them.

Ensuring the standardization and modeling of terms, as well as their material appearance in the translation process, is of great importance. This is the main condition for the development of scientific terminology, terminography, the creation of terminological corpuses, and terminological databases. As the terminologist

R. Doniyorov noted in his article on the possibilities of studying the terminological system in groups, this process, firstly, creates an idea of the general term wealth of this system; secondly, it provides information about the word-forming capabilities of this system; thirdly, it determines what the word-forming model of each subject group of the system is. Let us consider the formal structure of terms using the example of accounting and audit terms.

1. Simple terms
2. Compound terms
3. Paired terms
4. Term-compounds

Results and Discussion

A simple term is a word that has only one lexical meaning, regardless of the presence or absence of word-forming and word-modifying affixes in its composition. For example, we can cite words such as population, stock, asset, passive, interest, profit, crisis, collateral, contribution as examples. Terms formed from a single root are considered root terms, which can also be formed as a result of the addition of lexical and word-modifying suffixes. For example, aholi-population, aksiya-stock, aktiv-asset, passiv-passive, foiz-interest, foyda-profit, krizis(inqiroz)- crisis, garov-collateral, hissa-contribution, hamkor-partner, agentlik-agency, jamg'arma-fund, qaydnoma-register, inkassa-collection.

Compound terms are compound words consisting of more than one root combination. In general, compound terms are terms formed from the combination of two or more simple terms, formed by the adoption of ready-made compound words in general use as scientific terms or nomen into terminological systems. Lexical units used on the basis of

such a plan are more often found in terminological systems that have developed in connection with the vernacular. For example, compound terms formed from words in our native language can also arise in the process of complete adaptation of the same Russian terms. We know that in our language, compound words and terms can be found, some of which are Arabic, Persian or Russian-international, and even both parts of which are made from certain language material. Some compound terms belonging to the acquired layer in the field of accounting and auditing appear as simple terms in the Uzbek language. Among the accounting and auditing terms analyzed, it was found that there are a number of compound terms: aviaipoteka (air mortgage), hisobvaraqlar (account), tannarx (cost), banknot (banknote), shareholder (shareholder), biznesmen (businessman), autrayt (outright), autsayder (outsider), lokaut (lockout), xomashyo (raw material), qimmatbaho (valuable), etc.

Paired terms are formed on the basis of pairing two words: hisob-kitob (calculation), risk-manajment (risk-management), liber-foiz (free-interest), levej-lizing (leverage-leasing), co-operat (co-operate), etc.

Compound terms consist of more than one lexical unit and are in a compound state. As is observed in all terminological systems, the number of term-compounds also takes precedence among our accounting and auditing terms. For example, boshlang'ich narh (initial price), iste'mol harajati (consumption cost), buxgalteriya balansi (accounting balance), byudjet tizimi (budget system), valyuta ayriboshlash (currency exchange), etc.

It is worth noting that term combinations can be divided into several types according to their structural-semantic properties. In this sense, we have classified compound terms related to the field of accounting and auditing in English and Uzbek according to the number of components in their composition as follows: Terms related to the field of accounting and auditing with one component. These terms, in turn, are divided into one-component basic and one-component artificial terms. One-component basic accounting and auditing terms: abandon (abandon), abonement (subscription), abonent (subscriber), aval (aval), avans (advance), aksept (acceptance), aksiz (excise), amortizatsiya (depreciation), balans (balance), bank (bank), budjet (budget), valyuta (currency), veksellar (bill), divident (dividend), depozitlar (deposits), deponent (depositor), diskont (discount), dotatsiya (subsidy), investor (investor), kredit (credit), likvidlar (liquid), moliya (finance), narx (price), nominallar (denominations), obligatsiya (bond), omonat (deposit), paritet (parity), pul (money), soliqlar (taxes), ssuda (loan), subvensiya (subvention), subsidiya (subsidy), taftish (audit), transfert (transfer), charter (charter), chek (check), emitent (issuer), etc.

CONCLUSION. In addition to the lexical-semantic nature of accounting and auditing terms in the current Uzbek literary language, the meaning and formation of words are

also being studied as a separate field. In addition, in the study of accounting and auditing terminology, we tried to distinguish the formal structure of terms and lexemes using the example of accounting and auditing terms.

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