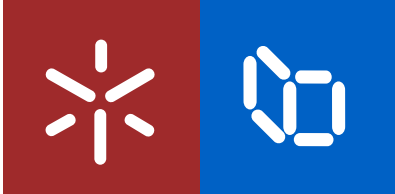




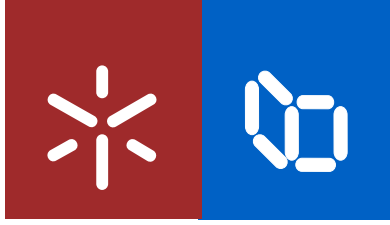
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Universidade do Minho
Escola de Letras, Artes e Ciências Humanas

Ketevani Tchigladze

**Towards the modelling of an English-Georgian
database of financial audit terminology:
with the focus on collocations in specialized
context**



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Master Thesis
European Master in Lexicography

Supervised by
Professor Idalete Maria da Silva Dias
Professor Tinatin Margalitadze

October 2022

DIREITOS DE AUTOR E CONDIÇÕES DE UTILIZAÇÃO DO TRABALHO POR TERCEIROS

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ABSTRACT

Towards the modelling of an English-Georgian database of financial audit terminology: with the focus on collocations in specialized context

The main objective of this work is to analyze conceptual and linguistic aspects of financial audit terminology as presented in the International Standards on Auditing (ISAs) and propose an initial model of an online bilingual English-Georgian database for financial audit terminology tailored to fit the specificities of this subject field.

Considering that economic and financial affairs are one of the essential aspects of our daily life, the terminology of financial audit is quite similar to the general language vocabulary. Hence, the characteristics of financial audit terms are analyzed as opposed to the corresponding words or expressions in general language. Examining definitions and collocational patterns in general and specialized contexts both in English and Georgian languages is an important aspect of this research.

Based on the results of the research, we identified and described those essential data categories for the microstructure of a term record that is believed to best address all the specificities and challenges the users dealing with financial audit terminology in bilingual (English-Georgian) context may face.

Illustrative examples of term records for three audit concepts – AUDIT OPINION, AUDIT DOCUMENTATION, AUDIT EVIDENCE – analyzed in this study are also presented.

Keywords: bilingual English-Georgian term base; financial audit terminology; specialized collocations

RESUMO

Para a modelação de uma base Terminological de inglês-georgiano de terminologia de auditoria financeira: com o foco em colocações em contexto especializado

O principal objetivo deste trabalho é analisar os aspetos conceptuais e linguísticos da terminologia de auditoria financeira tal como apresentada nas Normas Internacionais de Auditoria (ISA) e propor um modelo inicial de uma base terminológica bilingue inglês-georgiano em linha para terminologia de auditoria financeira adaptada às especificidades desta área temática.

Considerando que os assuntos económicos e financeiros são um dos aspetos essenciais da nossa vida quotidiana, a terminologia da auditoria financeira é bastante semelhante ao vocabulário linguístico geral. Assim, as características dos termos de auditoria financeira são analisadas em oposição às palavras ou expressões correspondentes na língua geral. A análise das definições e dos padrões colocacionais em contextos gerais e especializados, tanto em inglês como em georgiano, é um aspecto importante desta investigação.

Com base nos resultados da investigação, identificámos e descrevemos as categorias de dados essenciais para a microestrutura de uma entrada terminológica que se acredita serem as que melhor respondem a todas as especificidades e desafios que os utilizadores, lidando com a terminologia de auditoria financeira em contexto bilingue (inglês-georgiano), podem enfrentar.

É também apresentado um exemplo ilustrativo de entradas terminológicas para três conceitos de auditoria - OPINIÃO DE AUDITORIA, DOCUMENTAÇÃO DE AUDITORIA, EVIDÊNCIA DE AUDITORIA - eliminar analisados durante este estudo.

Palavras-chave: base terminológica bilingue inglês-georgiano; colocações especializadas; terminologia de auditoria financeira;

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INTRODUCTION

Theoretical approaches to terminology as well as its working methods have undergone considerable changes throughout time – starting from traditional view (perceiving terms as mere denominations of specialized concepts with no need of further linguistic description) to considering terms as full-fledged units of a lexicon (part of a subset of a lexicon constituting the vocabulary of special languages, though) that may be described the same way as any other lexical unit - especially in circumstances when term formation processes are becoming more and more similar to those prevalent in general language and well-described in lexicology. This is a result of rapid development of scientific fields, close connection of various disciplines to each other and to daily lifestyle of modern society, as well as increasing tendency of worldwide information exchange especially starting from internet era (L'Homme, 2020).

Apart from studying the nature of terms and their paradigmatic relations from different perspectives (conceptual, linguistic, communicative, etc.), researchers started to actively examine the nature of co-occurrence of terms in immediate context that resulted in creating the concept of specialized collocations¹ (Lorente Casafont et al., 2017). It is argued that specialized collocations are domain and language dependent and their usage is determined by the knowledge organization of the special subject field or situational contexts (L'Homme, 2009; Taljard, 2015).

Changes in perspective have led to the development of more comprehensive methods of terminology work. At a very initial stage, the work of the terminologist was supposed to be of onomasiological nature – concepts being the starting point of analysis and finding terms (as the names of concepts) was another step (Sager, 1990). Another approach is the purely semasiological approach where the objective of analysis and starting point is a term as a lexical unit with specialized meaning as one of its senses. It is concerned with understanding the place of terms within the general lexicon (L'Homme, 2020). However, taking the two fundamental dimensions of terms – conceptual and linguistic - into account, instead of purely onomasiological or semasiological perspective, a mixed approach (the combination of two) is proposed by some specialists (Santos & Costa, 2015). The later one is also adopted for the purposes of this thesis.

¹ The concept of 'specialized collocations' is still not well-defined and standardized, and is referred to different names by different researchers, such as 'specialized lexical combinations', 'terminological phrasemes', etc., further discussed in chapter 1.3.2 of this thesis.

As a result, the structure of terminological resources is changing and is becoming more complex to follow the new trends. If in earlier terminological resources the main focus was on conceptual information (terms were attributed basically only by definition (or equivalent in another language if being bi- or multilingual), recent databases are oriented also on representing the linguistic aspect of terms in a more thorough way, hence inclusion of contexts and typical collocates are becoming more common practice. However, it should be noted that there is still no universal standard of representation for this information.

We believe that every domain is characterized with their specificities. Conceptual systems and corresponding terminologies are different in various degrees. What may be characteristic for one field of study may not be attested in another, or vice versa. This matter may require more awareness and diligence when it comes to the description of terminological systems in more than one language. Hence, the model of terminological resources for various disciplines may be slightly (if not extensively) different.

When modelling a bi- or multilingual terminological database, we believe it is necessary to first examine the conceptual and terminological characteristics of the selected field of study in each language being presented and accordingly identify those essential data categories that would address its most salient features in the best possible way.

Our point of interest is the examination of a specialized lexicon of auditing field in English and Georgian languages.

Modern audit that has started to be evolved since the 19th century is now one of the major parts of the financial domain with the main objective to check and provide credibility to a set of financial statements prepared by various business entities. Due to a rapid change in global financial environment, the working principles and methods, hence the conceptual and terminological structure, of the auditing field develops accordingly to follow up modern trends. Modern-day economic and financial activities are characterized with high degree of internationality and are performed mainly through an open standardized system functioning worldwide. The communication between professionals takes place mostly in the English language at least in the western world. Major international standards for financial accounting and auditing are also issued in the English language. As Georgia is part of that global financial system, reliable terminological resources produced for English and Georgian languages are of great value to facilitate and ease the communication process on an international level for the Georgian professionals.

A significant number of textbooks, guidelines, standards and newspaper articles in the field of financial accounting and auditing are available. A few taxonomies and glossaries (presenting only the definitions of most important terms - “conceptual aspect”) mainly created by and for the specialists of the field can also be found. However, it should be noted that the linguistic nature of audit terms, their relations with other terminological units or their collocational patterns are under-researched. Thus, there is a shortage of publicly available comprehensive mono- or multilingual terminological resources accurately presenting both conceptual and linguistic characteristics of audit terminology, especially for the pair of English and Georgian languages. This fact leads to the need of filling such a gap with producing more resources (dictionaries or term bases) that describe and represent the terminology of this discipline to the extent that it best serves the needs of users such as translators, beginners in the field, students, technical writers/editors, etc., anyone that is in touch with the auditing field in a bilingual environment for professional or non-professional purposes.

Considering the time and scale of this particular study, on the one hand, we focused only on financial audit - one of the sub-types of audits aiming at examining financial statements of business entities and reporting on whether they align with the applicable financial reporting frameworks. On the other hand, we considered the fact that economic and financial affairs are one of the essential aspects of our daily life and claim that terminology of financial audit is quite similar to the general language vocabulary. Hence, we decided to analyze the characteristics of financial audit terms as opposed to the corresponding words or expressions in general language.

The main goal of this thesis is to study conceptual and linguistic characteristics of financial audit terminology based on the above-mentioned theoretical approaches and working methods to propose an initial model of a bilingual English-Georgian database tailored to fit the specificities of this subject field.

The study was conducted based on the following research questions:

1. Whether the terminologization (adding new specialized meaning to lexical units already existing in general language vocabulary) takes place in designating financial audit concepts in the English language.
2. Whether the lexical environment (the selection and usage of typical collocates) of financial audit terms (English) differs from its counterparts in general language, and if so what are underlying reasons?

3. How does the English terminology (terminological variation) influence the Georgian one in the field of auditing and what determines the selection of the 'proper' Georgian translation equivalents for terms or specialized collocations?

For the purpose of analyzing the terminology of the field of financial audit, a specialized English corpus (The Audit Corpus) was created using the corpus manager and text analysis software Sketch Engine². The corpus comprises the texts of professional standards for auditing of financial statements. The sub-corpus of *Accounting and Auditing* on the platform of the *English-Georgian Parallel Corpus*³ was used as a source for analyzing the corresponding financial audit terminology for the Georgian language. All the examples referring to the field of financial audit throughout the whole thesis is taken from the mentioned corpora.

The final objective of the research is to determine - based on the results of examining the above-given assumptions - what are those data categories that would best address any challenges or specificities posed in terminology of financial audit (both in English and Georgian languages) and are necessary to be included in the microstructure of a term record of the planned database.

The following work is divided into 3 chapters. Chapter 1 discusses the theoretical framework - perspectives on terminology theory and practice, current approaches to collocations in specialized context, as well as an overview of existing relevant resources. Chapter 2 refers to the methodology of our research and analysis of selected terms. Chapter 3 provides proposal for the English-Georgian database for financial audit terminology, namely an overview of general properties, the description of possible data categories and illustrative examples of the proposed model of term records.

Chapter 1 (Theoretical Framework) is divided into three sub-chapters. First, a concept of financial audit is introduced and a short overview of existing terminological resources for the auditing field in the English and Georgian languages is given. The second sub-chapter discusses some perspectives on terminology theory as well as methodologies of terminology work. The third sub-chapter discusses the concept of collocations in general and specialized contexts and methods and examples of encoding them in terminological resources.

Chapter 2 (Methodology and Analysis) deals with the description of a method used for obtaining the key concepts and terminology of financial audit as well as related specialized collocations both in

² Sketch Engine. Retrieved from <https://www.sketchengine.eu/>

³ English-Georgian Parallel Corpus. Retrieved from <https://corp.dict.ge/advanced-search/>

English and Georgian languages. It also describes the process and results of conceptual and terminological analysis of one of the selected key audit concepts – OPINION.

Chapter 3 (Proposed English-Georgian Database of Financial Audit Terminology) provides insights about basic features of a proposed terminological data base: objectives, target users, general properties as well as description of basic data categories of the microstructure of a term record. The last part of this chapter shows the illustrative examples of term records for three audit concepts – AUDIT OPINION, AUDIT DOCUMENTATION, AUDIT EVIDENCE.

The discussion of the overall results together with scope limitations and future prospects is presented in conclusions.

CHAPTER 1 THEORETICAL FRAMEWORK

1.1 Literature Review: terminological resources for the auditing field

The following section introduces a concept of financial audit and provides a brief overview of existing terminological resources for the auditing field in the English and Georgian languages.

1.1.1 Understanding the concept of Financial Audit

Any type of business or revenue-generating organization needs to provide financial statements – a set of documents presenting information on their financial status and performance in a structured way at a specific point in time. Usually, public sector entities⁴ are required to release such statements/reports on a regular basis – annually or quarterly - that complies with laws and regulations (such as financial accounting standards, for example, IFRS or GAAP⁵) accepted on national or international level. Among many other types, there are three major financial statements - *balance sheet* providing an overview of entity's assets and liabilities; *income statements* providing an overview of the revenues and expenses and *cash flow statement* that includes detailed information about cash inflows and outflows made by the entity through operations, investments and financing. Depending on the type and purpose of the entity, the financial statements are used and evaluated by many different possible stakeholders having interests in the entity or being associated with it in any way – investors, lenders, customers, government, management of the company, rating agencies, investment analysts, or general public. Their interests may vary from checking the profitability of the business for investments, to providing credit ratings, or making management decisions for the development of the entity itself or for taxation and regulatory purposes imposed by the government.

Financial statements are usually prepared by accountants hired by the company. In case of public sector entities such statements are required to be reported to the government for regulatory purposes. In order to increase the credibility of the entity and enhance the degree of confidence of intended users that the financials are accurate and complete, the financial statements are inspected and evaluated by an auditor⁶ who is supposed to provide independent, reliable and unbiased opinion.

⁴ The term “entity” throughout this thesis will be used with the following meaning - an organization or any type of a revenue-generating business unit that is required to produce financial statements. It will be used interchangeably with the terms business unit, economic unit or company.

⁵ International Financial Reporting Standards (IFRS) is a set of accounting rules for financial statements of public companies. It is adopted in more than 160 Jurisdictions worldwide including those in European Union and Georgia. United States uses a different system, such as Generally Accepted Accounting Principles (GAAP). Investopedia. Retrieved July 19, 2022, from <https://www.investopedia.com/terms/i/ifrs.asp>

⁶ Audits can be performed internally by an auditor who is also an employee of the entity, or externally by an independent Certified Public Accountant or a firm. Public sector audits reporting to the government are usually conducted by independent external auditor(s) to ensure unbiased assessments.

The auditor's findings and final opinion usually appears as a preface in the financial statements of an entity. Thus, the audit of financial statements prepared and presented by the business unit is called financial audit.

The audit of financial statements is to be performed according to standards set either by national or international regulatory bodies. Each jurisdiction may have their own standard-setters. However, standards issued by the International Auditing and Assurance Standards Board (IAASB)⁷ based in New York, USA since 1978 are widely adopted and implemented on international level currently among around 113 jurisdictions. The original text of the standards is written in the English language. Each country who decides on using it, translates them in their local languages. Georgia is one of the countries that adopted the above-mentioned standards. All audits of the entities functioning in Georgia should be performed accordingly. The auditors are allowed to consult the original text in English or the official translation in the Georgian language. The official translation is performed by Service for Accounting, Reporting and Auditing Supervision (SARAS)⁸. It is one of the departments of the Ministry of Finance of Georgia that is responsible for implementing international standards in the country ensuring the reliability of financial information presented by the entities. The experts and team working on the translation of the Standards are responsible for adopting and enhancing terminology of financial discipline and ensuring its consistent usage in official documents. The auditors and any other user of the above-mentioned standards are also supposed to follow the terminology proposed in official texts. Hence, there is a need of creating resources that fully represent the terminology of the given field in a systematic way to be easily available to every interested party.

1.1.2 A short Review of terminological resources for the auditing field

The theory and practice of auditing interacts with other disciplines, such as: financial accounting, finances, corporate law, economics, information technologies, etc. The terminology of audit has many similarities to that of the above-mentioned fields, thus it is not an easy task to differentiate the core audit terminology and the borrowed terminology from the related fields or from general language. However, when used from the perspective of auditing practice, the definitions are modified and the usage is quite restricted. So, they can already be qualified as part of audit terminology.

⁷ For more information, see: <https://www.iaasb.org/>

⁸ For more information, see: <https://www.saras.gov.ge/en/Home/>

There is an increasing trend of auditing practice that highlights the need for a systematized description of its conceptual structure and terminology. Creating systematic terminological resources for the audit discipline can benefit a number of user groups, such as practitioners of the field, translators, students, etc. However, it should be noted that the resources specifically dedicated to the given field of study is quite scarce for the English language and even less for the Georgian language.

1.1.2a. Resources in the English language

The main works of reference can be the handbooks on auditing that contain glossaries of terms mostly for educational purposes. Such glossaries⁹ include only the basic terminology and short definitions.

The most comprehensive glossary in the field of auditing is the one given in the 1st volume of the *Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements*¹⁰ issued by IAASB. Since it is a complete set of Standards on Auditing published by an authoritative body and intended to be applied worldwide, it contains a complete set of concepts and corresponding terminology used in the auditing practice and is defined in a highly technical way.

There were also a few attempts to publish a resource specifically dedicated to the field of audit in the form of a dictionary. For example, *Auditor's Dictionary: Terms, Concepts, Processes, and Regulations* (in a printed form) was published by David O'Regan, by that time a head of Audit at Oxford University Press in Oxford, UK (O'Regan, 2004). As stated in the preface of the book, it offers a selection of concepts, corresponding terms and institutions most relevant to auditing and their definitions. The wordlist of a dictionary is quite extensive and represents the core concepts of the field of study. The wording of the definitions is not highly-technical though, rather a simple explanatory narrative. Each concept is defined with the help of related concepts. Those terms appearing in definitions with close connection (such as synonym, antonym or related item) to the concept given as a headword is cross-referenced to another dictionary article by asterisk sign that enables user to browse through concepts treated in the dictionary. Figure 1 below shows an excerpt from the dictionary:

⁹ For example, *Auditing Dictionary of Terms and Glossary* (online available at: <https://www.ais-cpa.com/glosa/>) intended for those willing to pass the Certified Public Accountant Examination (CPA Exam) where one of the sections is dedicated to Auditing and Attestation (AUD).

¹⁰ The latest edition is in 2020. Hereafter, it will be referred to as the "Handbook".

audit assignment A discrete, separately identifiable audit. Compare *special assignment.

audit assumption A presumption or judgment that underpins an audit or an *audit test. Unlike *postulates of auditing, which are of general validity, an audit assumption is specific to an auditing assignment. Examples of audit assumptions include the judgment that an *auditee is telling the truth, and the judgment that (from the findings of *compliance testing) the vast majority of an organization's *disbursements are appropriately authorized.

audit charter See *internal audit charter.

Figure 1: Examples of term records in Auditor's Dictionary: Terms, Concepts, Processes and Regulations (O'Regan, 2004)

The author states in the preface that the book can be “a valuable contribution to the understanding and development of auditing, and an interesting gateway to an exploration of this complex subject”. Indeed, it can be a good point of reference for the beginners in the discipline as well as one of the valuable sources for creating a more comprehensive terminological resource, especially with respect to the list of terms presented in the macrostructure of the dictionary.

In the context of the terminology used throughout the European Union (EU), IATE (Interactive Terminology for Europe) is one of the most comprehensive multilingual databases that was launched in 1999 with the purpose of creating a web-based infrastructure for the terminology resources in EU. As stated on the website¹¹, it reflects the needs of translators and interpreters working within the institutions of the EU and aims at facilitating their translation tasks. Hence, it offers equivalents of terms in other languages of member states, together with highly technical definitions taken from official documentation and the information on usage preference of terms. The IATE database also refers to some of the basic concepts of auditing, however, it is not represented as a separate subfield, rather they are disseminated under the domains of “Economics”, “Finance”, “Law” or “Business and Competition”. Although many concepts throughout these fields are more or less the same, this is not always the case. Thus, the translators working on the texts related specifically to auditing, are not able to use this resource in the best possible way. For example, one of the main concepts in the field of auditing - “*engagement*” - is defined in IATE database in the context of “Law” as follows: “*legal relationship between two or more persons, according to which one (the creditor) is entitled to a specific performance, whilst the other (the debtor) is obliged to carry it out*”¹². Although, the concept of

¹¹ IATE European Union Terminology. Retrieved July 14, 2022, from <https://iate.europa.eu/about>

¹² IATE. Engagement. Retrieved July 14, 2022, from <https://iate.europa.eu/entry/result/1071805/en>

“*engagement*” in audit seems similar in general context, as it can also be the legal relationship or arrangement between two parties, where one is obliged to carry out the activity as a service for another party. However, there are more aspects that are specific to the audit engagement in terms of the obligations, names of the parties, services offered and so on that makes these concepts different. Apart from this, the translation equivalent in other languages also differs depending on the field the concept is used in. The equivalent of the term *engagement* in the German language within the field of “Law” can be “*Verbindlichkeit*”, “*Verpflichtung*” or “*Schuld*” or within the field of “Economics” - “*Einstellung*”¹³, but when the term “*engagement*” is used as *audit engagement*, it is usually translated into German as “*Prüfungsauftrag*”¹⁴. Hence, to avoid misunderstanding, it is especially important in specialized contexts for the translator to have the resource available that describes concepts in that specific field they are working on.

1.1.2b. Bilingual English-Georgian resources

International Standards on Auditing (ISAs) issued by IAASB are actively translated into the Georgian language. It is defined by regulation in Georgia that those standards shall be adopted and implemented in the audit of public sector entities. Hence, the auditors and interested parties need to have sources of reference to perform their tasks in accordance with laws and regulations. As mentioned above, SARAS is responsible for providing official translations of the Standards, originally issued in the English language, as well as to harmonize, enhance and enrich the terminology of accounting, reporting and auditing field. The management of SARAS also takes responsibility to seek for and translate different types of guidance documents published by various international organizations to ensure the development of the field and provide an access to local professionals to the international practice documents. Auditors and audit firms have the right to use the original English version of the Standards together with the Georgian version. Financial statements that need to be audited as well as the reports that should be produced after performing the audit may be required to be submitted in Georgian as well as in the English language depending on the operation area the entity works for. Hence, the professionals of the field need to be familiar with the terminology both in Georgian and English languages and use it consistently to avoid any ambiguity in communication. To fulfil this need, on the initiative of SARAS, an *Online Terminology Dictionary of IFRS and ISA Standards*¹⁵ was launched in 2019. It is a bilingual resource dealing with around 3000 terms in English and Georgian. It contains all

¹³ As of the term record given in IATE database. Retrieved July 14, 2022 from <https://iate.europa.eu/search/result/1666184084184/1>

¹⁴ Linguee. Audit engagement. Retrieved July 14, 2022, from <https://www.linguee.com/english-german/search?source=auto&query=audit+engagement>

¹⁵ SARAS Online Dictionary. Retrieved from <https://www.saras.gov.ge/translate>

the terms and definitions given in the 1st volume of the Handbook issued by IAASB together with the Georgian translations. This is a resource that offers only two data categories (equivalent and definition). It is useful to find the officially accepted equivalence relations between terms in English and Georgian languages, however, definitions are represented inconsistently – for many terms they are omitted. In addition, search options do not allow the user to access the subordinate or related terms. The dictionary does not offer the full wordlist or cross-references within the term record, either. For example, when the generic term *risk* is searched, only those multiword terms that start with the term '*risk*' are presented in the search results (such as *risk assessment procedure*, *risk of material misstatement*, *risk premium* etc.) but not *inherent risk*, *detection risk* or *control risk* that are actually recorded in the data base but not accessible unless the user searches those specific combinations. The dictionary is currently in the testing phase and is still undergoing corrections and refinement. However, this is the only publicly available English-Georgian bilingual resource dedicated specifically to audit terminology.

Those involved in the translation process of the documents in the auditing field can also benefit from a *Comprehensive English-Georgian Online Dictionary* ¹⁶. It is a good source of reference in the sense that financial auditing terminology has many similarities with the fields of business, economics, finance and even computing and many terms from those disciplines with corresponding labels is treated in the dictionary. However, the users need to be cautious in accepting the translation equivalents labeled as belonging to disciplines other than audit, because it can be misleading in a way as was the case with the term “engagement” in IATE database given as an example above.

An *English-Georgian Parallel Corpus*¹⁷ can also be regarded as a useful tool for translation within the sub-domain of financial audit. The corpus is being created since 2011 and enriched with new data on a regular basis. One of the sub-corpora of this parallel corpus is that of scientific and domain-specific texts. The corpus is characterized by high quality translations and error-free alignments of parallel sentences done by human specialists. The corpus was also successfully used in terminology work, namely enriching the *Comprehensive English-Georgian Online Dictionary* with terminological data, both in terms of improving already existing articles in the dictionary by adding collocational information or recording new terms in the macrostructure of the dictionary (Margalitadze et al., 2022). Among many fields of knowledge (mathematics, geology, chemistry, economics, financing, physiology, etc.), the field of *accounting and auditing* is represented as a separate sub-corpus on the platform. It consists of the parallel texts of *International Standards on Auditing* in the English language and its official translations

¹⁶ Online available at: <https://dictionary.ge/en>

¹⁷ Online available at: <https://corp.dict.ge/>

into Georgian. Users can search for terms or word combinations both in Georgian and English and examine how they are translated in different contexts. The public mode also allows users to filter the search results by selecting specific domains to access the data represented only within the selected sub-corpus. This possibility is especially beneficial when it comes to differentiating those terms or word combinations used across several domains possibly with different translation equivalents.

1.2 Perspectives on terminology theory and practice

The following section provides an overview of some of the perspectives on terminology theory and methodologies of terminology work.

1.2.1 Terminology theory: traditional, communicative and socio-cognitive approaches

Terminology, as a technical vocabulary, has been a matter of interest among the specialists of various scientific disciplines even since the 18th and 19th centuries which was determined by the necessity of naming newly-emerging concepts. Terminology started as a practice within the circles of engineers and technical scientists and through time it developed its own working principles and theory.

Terminology as a lexical unit is used with three different senses: as an activity – “a set of practices and methods used for the collection, description and presentation of terms”; a theory – “set of premises, arguments and conclusions required for explaining the relationships between concepts and terms which are fundamental for a coherent activity” and a special subject field vocabulary Sager (1990, p. 3). However, Sager himself denies the status of terminology as a separate field of study and refers to it as an interdisciplinary activity that is closely connected with information science and linguistics.

ISO 1087:2019 clearly differentiates two aspects of terminology – terminology science (studies) and terminology work (management). By its definition terminology work is concerned with a systematic collection, description, processing and presentation of concepts and their designations. It may involve terminology planning, concept and term harmonization and term formation as well as creating and maintaining terminology resources. On the other hand, terminology science is a study of terminologies as a set of concepts and designations belonging to one domain, aspects of terminology work, the resulting terminology resources and terminological data.

Since the beginning of its development, several theoretical and practical approaches have been proposed and refined on concept-term relations, conceptual or terminological analysis, description and representation of specialized knowledge and domain-specific terminology systems. A few of them are referred to in the following section, namely the traditional view, communicative and socio-cognitive approaches to terminology theory as well as onomasiological, semasiological and mixed methodologies of terminology practice.

1.2.1a. Traditional view on terminology

One of the first approaches to terminology theory was proposed by Austrian engineer Eugene Wüster. His dissertation to obtain a doctor's degree in 1931 – International standardization of language in technology¹⁸ – became an impetus for the preparation of terminological principles which is known as the General Theory of Terminology (GTT) or the Vienna School of Terminology.

The main idea underlying the traditional view on terminology is that concepts are the cornerstones and the starting point of terminological analysis. Concepts were assumed as universal, culture and language independent having a clearly delimited set of necessary and sufficient characteristics, taking precise place into the knowledge structure of the subject field. Terms are mere denominations of concepts. They are points of interest only as the names of concepts and any type of further linguistic description (e.g. syntax) is irrelevant. This theory is based on the univocity principle with regard to one-to-one relation between a concept and a term, that are permanently assigned to each other by an authority (a standard body, professional associations of field specialists, etc.) that is accepted in the scientific community. Terminological variation is allowed only due to the diversity of languages, i.e. alternative designations in different languages for the same concepts. This approach is prescriptive in nature oriented on standardizing the usage of terms within the specialized languages to avoid any ambiguity in international communication between specialists (Felber, 1989, p. 98).

Some of the principles of traditional terminology that was concept- and standardization-oriented were challenged later in time by various researchers. For example, Cabré Castellví (2003, p. 179) states that working with terms also occurs in other environments of representation and communication rather than standardization of concepts and their designations in different languages. Hence, a broader view of terminology is required.

¹⁸ Original title: 'Internationale Sprachnormung in der Technik'.

Such a broader view caused to mitigate the strict attitude towards univocity of concept-term relationship and rejection of terminological variations. Studying terms in various communicative situations made it acceptable that concepts may happen to be designated by synonymic expressions and term variants. “It is recognized that one concept can have as many linguistic representations as there are distinct communicative situations which require different linguistic forms” (Sager, 1990, p. 58). Hence, terms are assumed to be context dependent to various degrees.

Such viewpoints allowed accepting synonymy, phraseological variations and polysemy as some of the tolerable characteristics of specialized languages. However, standardized terminology is considered highly desirable to maintain the precision and appropriateness of specialized texts in order to transfer knowledge accurately and efficiently. For this purpose, it is common practice in terminological specialized resources that one regular name is identified for a concept as a preferred form to which others are variants (contextual or of other types) or alternatively a context in which term variation occurs is defined and indicated (Sager, 1990, p. 59).

Cabré Castellví's (2003) suggestion on acquiring a broader view of terminology theory and practice is a reflection of a common attitude in scientific circles of those times. Such attitude gave rise to other, more communication and discourse-oriented perspectives on terminology - not necessarily contradictory but complementary theoretical principles and working methods, thus widening the scope of terminology as a discipline.

1.2.1b. Communicative approach to terminology

M. Teresa Cabré Castellví is one of the researchers who set the principles of the so-called communicative theory of terminology. Cabré Castellví (1995, p. 7) defines terminology as “a subject concerned with the collection, description, processing, and display of specialized terms in one or more languages” and as an “activity intended to satisfy a social need, i.e., the optimization of communication between specialists and professionals, directly or by means of translation, or to contribute to or prepare for the standardization of terms”. Within its framework, the main object of terminology is a terminological unit that is multidimensional by nature. Terminological units are considered at the same time as “units of knowledge, units of language and units of communication” (Cabré Castellví, 2003, p. 183). They are observed in specialized discourse as units expressing specialized knowledge. Terms can be different types of lexical units considering their morphological, syntactic or semantic structure. They are identified as terminological units as they “occupy a node in the conceptual structure of a subject

field” (p.189). Thus, a proper description of a terminological unit is supposed to cover all three – cognitive (the concept), linguistic (the term) and socio-communicative (the situation) components. Taking the multidimensionality of terminological units into account, in order to allow their description in all its complexity, Cabré Castellví (2003) proposes a model named *the theory of doors*. It implies that no matter from which “door” (conceptual, linguistic or communicative) the terminological units are approached, their cognitive, linguistic and social nature are always present simultaneously.

1.2.1c. Socio-cognitive approach to terminology

Socio-cognitive approach accepts the three-dimensional character of terminology. However, it further offers a broader view of the nature of concepts in a specialized environment. Within the framework of socio-cognitive terminology (Temmerman, 2000a; Temmerman & Kerremans, 2003) terms are considered as designations of *units of understanding* that comprise *concepts* and *categories*. *Concepts* exist objectively in the world, are clear-cut, characterized and defined based on necessary and sufficient conditions. On the other hand, *categories* represent such knowledge about the world that is based on experience, thus they are assumed as elements of the human mind, having prototype structure and function in the cognitive model. Concepts have inter-categorical relationships (logical and partitive) in the conceptual structure. Categories have internal structures thus also characterized by intra-categorical relationships.

Although outside of the socio-cognitive framework, Ten Hacken (2015) also differentiates between prototype concepts (socio-cognitive approach: *categories*) and concepts determined by necessary and sufficient conditions (socio-cognitive approach: *concepts*). It depends on the nature of the subject field and the degree of specialization whether concepts have strict or prototypical and fuzzy boundaries. However, the boundaries for the concepts do not exist on their own. What makes it a concept of a specific field of study is the explicit statement of those boundaries by specialists. For some fields of study or situations, it is vital to have clear-cut definitions for concepts, for example, when there is a need to settle legal or scientific conflicts. For others it is not necessary to create the precise boundaries of the concept rather giving the essential information for identifying an object, process, etc. is enough, which he calls “taming a prototype”. He refers to designations of concepts with clear boundaries as *terms*, while he proposes to use the term *specialized vocabulary* for naming the prototype concepts.

According to traditional terminology, concepts are attributed a precise place in concept structure based mostly on generic and partitive relations and are defined by their intension (hyperonym and differentiating characteristics) or extension. In the socio-cognitive approach, various types of associative relations are also emphasized. Apart from the *core definition*, Temmerman (2000b) proposes to include *information modules* describing different types of intercategory or intracategory characteristics. “Depending on the type of unit of understanding and on the level and type of specialization of sender and receiver in communication acts, what is more essential or less essential information for a definition will vary” (Temmerman, 2000b, p. 453). Corresponding information modules supplementing core definition can be historical information, steps in a process, attributes such as aim, application, result, etc.

Whether prototypical or not, as concepts play an important role in understanding the specialized knowledge structure, they should be analyzed and represented in terminological resources, being defined in a way that uncovers all important aspects around those concepts and basic relations satisfying the communication needs of intended users.

1.2.2 Terminology practice: onomasiological, semasiological and mixed methodologies

Speaking of the working methods of terminologists, it is usually discussed in opposition to that of lexicographers.

Both, lexicographers and terminologists, work with the lexical units of a language, namely they are collecting, processing and organizing them in a certain way. However, generally speaking, the difference lies in that lexicographer is concerned with all types of lexical units, while terminologist is only interested in subsets of the lexicon which constitute the vocabulary of special languages. Lexicographer starts by collecting the lexical units and then differentiates their meaning. Terminologists start from the concepts and look for their names. The “lexicographer’s approach” is called semasiological and the “terminologist’s approach” is onomasiological. (Sager, 1990, p. 55).

Onomasiological approach was widely accepted and defended by followers of the Wüsterian school. However, a pure onomasiological approach that implies relying only on non-verbal conceptualization of knowledge coming directly from experts seems suspicious to be successfully carried out in terminological practice. Sager (1990) emphasizes that in reality onomasiological methods are used only by scientists who have to find names for new concepts. Terminologists are rarely involved

in the process of naming original concepts, only in case of secondary term formation in translation. The onomasiological method can be adopted by terminologists only in the sense that they start to delimit the boundaries of special languages and distinguish the most prevalent meanings or concepts in the knowledge structure of particular subject fields and then try to identify the corresponding lexical units (terms) (Sager, 1990, p. 56).

Since understanding and interpretation of the world and the transfer of information occurs mostly through natural languages, access to the concepts by terminologists is most likely to happen through texts or specialized discourse produced by field specialists. Thus, designations of concepts (terminological units) constitute the part of the lexicon that carries specialized value. Looking from the perspective of traditional terminology, it is preferred that one term is reserved for one concept. However, the rapid development of scientific fields and thus their conceptual structure, as well as the close connection of various disciplines and the increasing tendency of information exchange among specialists on an international level (especially starting from the internet era) gave rise to the processes of term formation that was prevalent in general language and well-described in lexicology. Terminological units can be created on the basis of derivation, compounding, composition, borrowing from other languages, by adding new specialized meaning to lexical units already existing in the general language (**terminologization**) and vice versa (**determinologization**). Identifying such processes gave a strong impetus to researchers to use the principles of lexicology in analyzing terminological units. Hence, **semasiological** or **lexicon-driven approach**. From the perspective of a lexicon-driven approach terms are viewed as lexical units that among others convey the specialized meaning that is activated within the context of a given subject field. Terminological meaning is considered as one of the senses of lexical units that most likely are polysemous. The object of analysis is a term as a lexical unit. Its specialized meaning is delimited by looking at the syntagmatic and paradigmatic relations. This approach is concerned with understanding the place of terms within the general lexicon. (L'Homme, 2020, p. 92).

Going back to the concept of “*doors*” proposed by Cabré Castellví, it is not necessary to open only one entry door (conceptual, linguistic or communicative) and lock the others to study the terminology. The above-mentioned, semasiological and onomasiological, approaches are rather more complementary than mutually exclusive. It is impossible to deny that terminology has two fundamental dimensions – conceptual and linguistic¹⁹. Thus, it is preferred by some researchers to take both

¹⁹ According to different theories on terminology other aspects are also considered, such as, e.g. social and communicative. However, conceptual and linguistic aspects are always accepted in any of those theories.

conceptual and linguistic aspects into account and adopt a **mixed approach** instead of a purely onomasiological or semasiological perspective. Santos & Costa (2015) assume that the double dimension of terminology determines its status as an autonomous discipline. Without any of the two, it will lose its specificity, autonomy and consequently its object of study (Santos & Costa, 2015, p. 155). They propose the following phases of working with a mixed methodology. First it is important to construct the concept map of a subject field that would be an informal representation of conceptual relations (hierarchical and associative) based on different information sources and domain experts. Another step is working on linguistic data (specialized text corpora) to know how that knowledge is manifested through linguistic elements in the specialized discourse by performing lexical and semantic analysis of text sequences in a corpus. As a final step, constructed lexical networks connected by hierarchical and non-hierarchical relations combined with the concept map are to be submitted to domain experts for commenting and validation.

Such a combination of working principles can play an important role in the comprehensive description of terminology. Analyzing terms as lexical units and maintaining a strong connection to the underlying conceptual relations most probably results in a reliable and informative terminological reference tool. A resource that reflects both conceptual structure and linguistic behavior of corresponding designations in the best possible way can easily fulfill communicative needs of intended users.

1.3 Collocational information in terminological resources

The following sub-chapters discuss the concept of collocations in general and specialized contexts. It also describes some methods and examples of encoding specialized collocations in different terminological resources.

1.3.1 Collocations in the context of general language

Although, the notion of collocations is widely researched in the field of linguistics and language teaching, the definition of this term still remains fuzzy and leaves room for various considerations. The nature of collocations is researched from many different angles, trying to answer questions such as - what type of combinations they are; how many elements they constitute; what criteria should be considered when qualifying combinations of lexical units as collocations; etc.

J.R. Firth introduced 'collocation' as a technical term denoting the concept of frequently recurrent word combinations. His statement - "You shall know a word by the company it keeps" (Firth, 1962, p. 11) - is cited in literature very often to start the discussion on the notion of collocations. Nesselhauf (2005) provides an overview of many different perspectives on collocations, where two major approaches are identified – so called frequency-based approach and phraseological approach.²⁰

The frequency-based approach views collocations as a combination of any two words occurring adjacently in the text. Frequency of co-occurrence is the main criteria to identify them as collocations. This view is widely adopted in corpus linguistics and computational lexicography, using quantitative analysis of word combinations to explore the usage and meaning of the key word (so-called node) by way of their immediate context.

According to the phraseological approach, collocations are seen as a type of combination of two or more lexical units where one of them determines the selection of the other(s). The number of elements, their degree of dominance, compositionality and directionality, as well as differentiating criteria of collocations, idioms and free combinations are, however, widely argued (Aisenstadt, 1979; Cowie, 1981; Hausmann, 2004; Benson et al., 2010; etc.)

Collocations are usually defined in opposition to free combinations and idioms.

Generally speaking, idioms are strictly fixed combinations of lexical units - frozen expressions that have highly figurative character, their meaning is non-compositional and often metaphorical (Cooper, 1998). On the other hand, a combination of lexical items, whose elements are semantically autonomous, or in other words, the elements do not "repeatedly co-occur, ... are not bound specifically to each other and ... occur with other lexical items freely" (Benson et al., 2010, p. XXXI), are regarded as free combinations. Collocations take place between idioms and free combinations with their loosely fixed character. According to Hausmann (1999, as cited in Siepmann, 2005, p. 417), for a combination of words to be regarded as a collocation, it should contain a semantically autonomous lexical unit - a 'base' - and a 'collocate' that is semantically dependent. Siepmann (2005) gives an example of the combination "to *withdraw money*", where *money* is a base that is freely chosen by a speaker, but in order to express the meaning of 'taking the money out of the account', the noun *money* requires the verb *withdraw*, that makes this combination a collocational pair.

²⁰ Herbst (1996) uses the terminology – 'statistically-oriented' and 'significance-oriented' approach, respectively.

Collocations are also classified based on their syntactic characteristics, namely according to the word classes the elements of the combination belong to: *adjective-noun*, *verb-noun*, *noun-noun*, *adverb-adjective* collocations, etc. A distinction is also made between *lexical* and *grammatical collocations*. If the combination comprises only lexical elements, so-called content words, typically, nouns, verbs, adverbs and adjectives, they are called *lexical collocations*. If the combination together with lexical elements includes prepositions or grammatical constructions, they are *grammatical collocations* (Benson et al., 2010).

Typical collocations in general language are usually characterized by the following features: they are recurrent combinations of two or more words that are lexically bound. Collocations also capture recurrent semantic relations that can be systematically described and encoded with the lexical functions (Mel'čuk, 1998). They usually consist of a *base* that functions as a semantic head and the *collocate* the choice of which is determined by the base. They are characterized with a certain degree of unpredictability "that arises from the fact that out of a range of possible collocates of a base, only one or several – but not all – can be regarded as established in language use" (Herbst 2011:30). The choice of lexical units is rather restricted. Even substitution of collocates with closely synonymous pairs sounds incorrect and unnatural. For example, *strong coffee* and not **powerful coffee*; *heavy smoker* and not **weighty smoker* or *do a favor* and not **make a favor*²¹. Due to limited combinability and their unpredictable nature, they need to be learned by non-native speakers of the language, thus they are specifically treated in dictionaries.

Collocations are considered as one of the important data types in lexicographic practice. Bergenholtz/Tarp (1994: as cited in Leroyer 2006: 188) "strongly recommend that a large number of collocations are included in dictionaries in order to help virtually all types of users in communication-oriented user-situations, in particular text production in L2". If the aim of a dictionary is to help the intended users not only in decoding but encoding the text, in written or oral communication, the comprehensive information on combinatorial properties of the words they search for in a dictionary is highly beneficial.

The nature of collocations is also discussed and analyzed from the perspective of the specialized languages. The definition and treatment of this concept from this viewpoint is as fuzzy and debatable as from the perspective of the general language. This thesis is focused on the collocations in

²¹ These examples are taken from Mel'čuk (1998).

specialized language and their representation in terminological resources, thus the following section will discuss characteristics of such combinations in this context.

1.3.2 Collocations in the context of specialized language

Collocations, both in general and specialized contexts, are very important especially for the purpose of text encoding, since mastering word combinations specific to a language (or sub-language) contributes a lot to the degree of language fluency of the speaker or writer. Over the history of lexicography, there have been many successful projects, especially focused on learners' needs, representing general language collocational patterns as comprehensive as possible – mono-, bi- or multilingual special collocational dictionaries.

Since around 1980s researchers actively started to discuss about the usefulness of adding collocational information in specialized dictionaries or terminological databases (L'Homme & Leroyer, 2009, p. 260). A few examples are the following: *Lexique de cooccurents: bourse et conjoncture économique* for French (Cohen, 1986), *English Dictionary of Accounting* (Nielsen, 2006), *Dictionnaire fondamental de l'informatique et de l'Internet (DiColInfo)* for French and English (L'Homme, 2009).

Terminologists and lexicographers borrowed the term *collocation* from general lexicography that is quite frequently used in literature to address certain types of lexical combinations in specialized languages. Namely, the terms *specialized collocation* (Lorente Casafont et al., 2017), *specialized lexical combination (SLC)* (L'Homme & Bertrand, 2000), *specialized phraseological unit* or *terminological phraseme* (Cabezas-García & Faber, 2018) are used to denote combinations of lexical units in specialized discourse where the dominant element - *base* - is a terminological unit and the lexical unit preferred to be used with the base is called *collocate* or *co-occurent*. Such collocates are usually verbs, nouns, adjectives or adverbs. They are characterized by a certain stability in usage within a specific discipline and the fact that one lexical unit prefers the company of another lexical unit(s) is determined by the constraints related to conventions established within a given subject field by experts and scientific community (L'Homme & Bertrand, 2000, p. 497). It is assumed that specialized collocations transmit the domain specific knowledge, where the presence of terminological unit is a strict condition. Other elements may carry general or specialized value.

However, within the framework of Frame-based Terminology, *terminological phraseme* has a broader sense and is further subdivided into collocations and complex nominals (Buendía Castro, 2013,

as cited in Cabezas-García & Faber, 2018). In English such complex nominals are usually created by adding nominal or adjectival pre-modifiers to a head noun (adj + n; n + n) and are frequently used to designate specialized concepts (Cabezas-García & Faber, 2018).

The terms specialized phraseological units and terminological phrasemes will be further omitted in this thesis to avoid terminological ambiguity due to its broader definition. However, the case of complex nominals as opposed to multiword terms will be further discussed in section 1.3.2a. below.

The terms *specialized collocations* and *specialized lexical combinations* will be used interchangeably to refer to the combinations of two or more lexical units where a *base* is a terminological unit; *collocate* or *co-occurrent* can be any verb, adjective or noun; they reflect and transmit the conceptual knowledge and are important to convey scientific communication fluently and coherently.

1.3.2a. Complex nominals: multiword terms or specialized collocations

Cabezas-García & Faber (2018) distinguish two groups of complex nominals in specialized discourse that are included in the phraseological module of EcoLexicon²² – multiword terms and free combinations. *Free combinations of complex nominals* are referred to as a set of frequent combinations (Modifier + Head) that do not represent specific concept of the domain conceptual system, have no particular definition and may vary in different languages. However, they are relevant and frequent enough to transmit domain knowledge and help the user in communicative situations. On the other hand, complex nominals function as *multiword terms* to a great extent. They are regarded as nodes of compressed knowledge being a combination of two or more concepts. They “represent hyponymic concepts that are the result of the specification of the head, which is the hypernym, by means of the addition of other terms in the form of modifiers” (Cabezas-García & Faber, 2018, p. 57).

When dealing with the complex nominals in specialized discourse, a distinguishing criterium, whether they are multiword terms or not, can be the degree of designative or referential value of those combinations. If complex nominal designates a referent that is conceptually well-defined and occupies “a delimited area in the conceptual domain of the specialized field in which it is situated” can be regarded as a multiword term (Lorente Casafont et al., 2017, p. 207). Otherwise, such combinations are specialized collocations carrying a terminological value in specialized discourse in the sense that it

²² Online available at: <http://ecolexicon.ugr.es/en/index.htm>

assists to characterize the concept represented with the base of the combination and communicate certain knowledge in a conventional way. To exemplify this case, we can observe the following complex nominals frequently used in the field of financial audit, where the term *risk* is one of the components of the combination: *unavoidable risk*, *unrecognized risk*, *control risk*, *inherent risk*. Following the discussion above, combinations - *unavoidable risk* and *unrecognized risk* would qualify as specialized collocations. These collocates describe the characteristics typically associated to the audit risk, namely it may be (un)avoided/(un)recognized by an auditor or an entity. On the other hand, *control risk* and *inherent risk* should be regarded as multiword terms since they are clearly defined concepts and represent the hyponyms of audit risk in the taxonomy (Figure 2). To be more precise, in the conceptual network of auditing, *audit risk* is divided into two main types: *detection risk* and *risk of material misstatement*. *Detection risk* is the risk that auditor may fail to detect material misstatement that exists in financial statements during audit process. *Risk of material misstatement* refers to those risks that are identifiable before starting an audit. Although, depending on its nature, it is subdivided into *inherent risk* (caused by highly complex nature of transactions of the entity) and *control risk* (caused by problems in entity's internal control system).

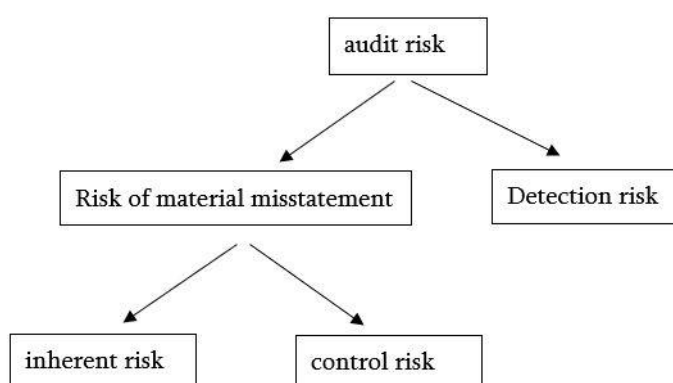


Figure 2: Types of <Audit risk>. Created based on definitions given in glossary of the Handbook.

1.3.2b. Specialized collocations – domain specific and language dependent combinations

Specialized collocations are characterized by a certain freedom in lexical co-occurrence but this freedom is still limited to a given subject field. Taljard (2015, p. 393) states that “collocations are domain dependent, which furthermore implies that collocations in general language with which the user may be familiar, may not apply in a specific subject field”. This conclusion was drawn based on a study carried out to compare the collocations (with the term ‘*atmosphere*’ as a base) in two specialized corpora of *climate change* and *film and drama studies*, on the one hand and in general purpose corpus,

on the other. The results showed that the verbal collocates of ‘*atmosphere*’ are very different in the corpus of climate change (*increase; released*) and that of film and drama studies (*create(s); render; filming; studying*). There was only a small overlap between the general-purpose corpus and the specialized ones. Hence, the collocational behavior of lexical units is domain dependent and varies in different subject fields as well as in general language.

The choice of verb, noun or adjective used in combination with specific terms can be determined by the characteristics of the knowledge organization of the special domain or situational contexts. Non-experts even with native competence may have difficulties to produce correct combinations, since they must reproduce consensual usages that have been defined within specific subject fields (L’Homme, 2009).

This is also observable in the specialized Audit Corpus²³ when analyzing the following example – *appropriate* audit evidence. Although other alternative adjectives with similar meaning are available in English (*proper, suitable, applicable*)²⁴, the adjective *appropriate* is chosen to be used with the term *audit evidence* to express the quality of ‘being relevant and reliable in providing support for the conclusions on which the auditor’s opinion is based’. The existence of a concept of APPROPRIATENESS in audit practice as a measure of the quality of audit evidence became the reason of selection of adjectival modifier - *appropriate* – rather than any other close synonyms that would easily express the same idea in a different situation.

Such combinations may pose more challenges especially in bilingual or multilingual situations, such as the process of translation, since they are often language specific and idiosyncratic (Taljad, 2015). For example, *appropriate* has more than one possible translation equivalents in the Georgian language that are very close synonyms, such as შესაფერისი, სათანადო, შესაბამისი, შესატყვისი, მართებული²⁵. However, if we check the translation equivalents of the above-mentioned combination (*appropriate audit evidence*) in the English-Georgian parallel sub-corpus of Accounting and Auditing, it becomes obvious that the only officially accepted equivalent of *appropriate* when used as a modifier of audit evidence is შესაფერისი that is consistently used in recognized auditing standards. The adjective *appropriate* is widely used with other noun phrases (whether term or not) within the same subject field but with less restriction in translation, such as ***appropriate*** authority

²³ The Audit Corpus was created within the context of this thesis using the corpus manager and text analysis software Sketch Engine. Further description and analysis of the data will be given in chapter 2.

²⁴ Merriam-Webster Dictionary. Retrieved July 20, 2022, from <https://www.merriam-webster.com/dictionary/appropriate>

²⁵ A Comprehensive English-Georgian Online Dictionary. Appropriate. Retrieved August 12, 2022, from <https://dictionary.ge/en/word/appropriate+I/>

[სათანადო უფლებამოსილება], **appropriate** lines of reporting [შესაბამისი საანგარიშგებო არხები], **appropriate** experience [შესაფერისი გამოცდილება].

There is a high probability that violating this agreement on translation and substituting this adjectival collocate with other translation equivalents would cause misunderstanding or at least the impression of low competence in the subject.

1.3.2c. Specialized collocations – concept-bound combinations

If collocates in general sense combine with very restricted groups of lexical units (sometimes even to only one) to express certain meaning (e.g. *pay attention*, *shake one's hand*, etc.), in the case of specialized collocations, co-occurrence takes place with small or large group of lexical units sharing same semantic properties. In specialized context, it is assumed that restriction on collocational patterns depends on conceptual, rather than lexical properties of elements. To use the term proposed by Martin (1992, as cited in Heid, 1994) specialized lexical combinations are '*concept-bound*' that implies that collocational behavior of terms depends on their semantic or conceptual description. Despite rather weaker lexical binding in specialized collocations, the link between the elements of a combination are stronger on conceptual level since they contribute to express the domain specific knowledge. Heid (1994) refers to the observation by Martin according to which verb + noun combinations in specialized fields show what can be typically done with (or to) the object denoted by the noun term. This case is also observable in the field of financial audit²⁶. For example, the audit term *documentation* frequently appears in the following verb + noun combinations – *to assemble documentation*, *to prepare documentation*, *to review documentation*, *to retain documentation*, *to discard documentation*, where verbal co-occurents show what activities are performed by the auditor in the working process with the audit documentation. The above-mentioned combinations could easily be regarded as free combinations rather than collocations if they are used in general language context, outside of the audit discipline, but within the boundaries of this domain, such combinations reflect the specialized conceptual knowledge (namely the stages of working with the documentation by the auditor) on the one hand, and that specific co-occurents and not others (*assemble* documentation instead of **gather/ collect* documentation) are preferred to be used by experts to communicate this knowledge. Hence, they can be qualified as specialized collocations.

²⁶ Based on the data in the Audit Corpus.

1.3.3 Encoding of collocations in specialized resources

The question on how and according to which theoretical principles the specialized word combinations should be collected, analyzed, organized and represented in specialized reference works is still under consideration in scientific circles. “There does not appear to be a consensual framework or methodology that lexicographers or terminologists can refer to in order to deal with the specific linguistic phenomenon of lexical combinatorics” in specialized discourse (L’Homme 2009: 238).

Standard terminological resources are mostly focused on conceptual information, that usually includes definitions and a few paradigmatic relations to other terms such as, for example, hyper- and hyponymic relations or synonyms and antonyms. As mentioned above, recent terminological reference works, along with the conceptual information, are becoming more oriented to describing linguistic behavior of terms, thus listing specialized lexical combinations in term records. Although, there are no universally accepted guidelines about the presentation mode of the specialized collocations, the following criteria are typically considered in this regard:

- Collocations are listed under a headword that has already been defined as a term in a specialized subject field;
- The keyword of the collocation, being a term, is usually a noun or a noun phrase;
- Lexical units that typically combine with terms – defined as collocates – can be verbs, nouns, or adjectives. (L’Homme, 2009, p. 239)

Buendía Castro (2013, as cited in Buendía Castro et al., 2014, p. 61) also refers to certain other requirements to be considered to better meet the user needs for facilitating text encoding and decoding processes, such as the following: format should be electronic without any difficult metalanguage; entries should not contain an excessive number of collocations; the classification of information should be semantic; the semantic and syntactic patterns associated with the meaning of each collocation should be accompanied by a description and each entry should contain various usage examples.

Modelling principles of collocational patterns vary in existing specialized resources. They are organized according to different criteria – syntactic or grammatical structure, recurrent conceptual meanings, semantics of the collocate, actantial structure, etc. The next section represents a few of the resources (monolingual and multilingual) that take these criteria into account to some extent, namely TERMIUM Plus®²⁷, Dictionary of stock exchange and economic situation - Lexique de cooccurrents:

²⁷ TERMIUM Plus. Retrieved October 11, 2022, from <https://www.btb.termiumpius.gc.ca/tpv2alpha/alpha-eng.html?lang=eng>

bourse et conjoncture économique (Cohen, 2011), MedColl (Sköldbberg & Toporowska Gronostaj, 2008) and DiColInfo²⁸.

1.3.3a. Termium Plus®

Termium Plus is one of the largest linguistic and terminology databanks that is funded by the Government of Canada. It provides access to terms in four languages (English, French, Spanish and Portuguese). Along with data categories such as the domain label, definition, abbreviations, context, etc. there are presented collocational patterns under the label PHR (phraseology). However, this is not the case for all term records in the database. In cases when collocations are included, they are distributed according to the syntactic position and word class. For example, the term *data* from the subject field of *Information Theory* is represented in three sections according to word classes the collocates belong to - verbs, adjectives and nouns.

Data

PHR: To analyze data, archive data, assemble data, collect data, compile data, convert data, edit data, process data, save data, transfer data, translate data.

PHR: Alphanumeric data, analog data, binary data, digital data, dynamic data, input data, output data, static data.

PHR: Data analysis data, archiving data, collection data, compilation data, conversion data, creation data, processing data, transmission data.²⁹

1.3.3b. Dictionary of stock exchange and economic situation - Lexique de cooccurents: bourse et conjoncture économique³⁰

A dictionary of stock exchange and economics for the French language – Lexique de cooccurents: bourse et conjoncture économique (Cohen, 2011) - classifies collocations based on the part of speech and groups them according to the phases of the economic cycle - Début (start),

²⁸ DiColInfo. Retrieved October 11, 2022, from <http://olst.ling.umontreal.ca/cgi-bin/dicoinfo/search.cgi?ui=en>

²⁹ The phraseological information for the term 'data' is taken from the English section of Termium Plus, accessed via the following link on August 9, 2022 <https://www.btb.termiumplus.gc.ca/tpv2alpha/alpha-eng.html?lang=eng>

³⁰ The first edition was published in 1986. The examples represented here are taken from the second edition of the book – Cohen (2011). The book is accessible online, free of charge on the digital library - Internet Archive – via the following link: <https://archive.org/> (registration required).

Croissance (increase), Déclin (decrease), Fin (end), etc. Table 1 shows the reproduction of some parts from the entry *Crise* from the dictionary:

Crise

Début	
Noms	éclatement
Verbes (sujet)	éclater
Croissance	
Noms	paroxysmes
Verbes (sujet)	s'aggraver, s'étendre
Verbes (objet)	s'enfoncer dans la ~
Adjectifs	d'envergure, grave
Déclin	
Verbes (objet)	faire face à la ~, lutter contre la ~
Adjectifs	légère
Fin	
Verbes (sujet)	disparaître, se résorber
Verbes (objet)	maîtriser, résorber, sortir de la ~, vaincre

Table 1: The reproduction of the French term *Crise* in Cohen (2011, p. 40)

1.3.3c. MedColl collocational module

MedColl – a collocational module of an electronic lexicon for Swedish medical sublanguage (MedLex+) proposed the model of parameter-based classification of collocations. In other words, specialized lexical combinations are organized based on a set of knowledge parameters capturing aspects of the recurrent meanings of particular collocational sets (Sköldbberg & Toporowska Gronostaj, 2008). Specialized collocations are analyzed from both semasiological and onomasiological perspective. It is assumed that “knowledge of how a medical field is ontologically structured ... seems to provide some insights and guidance to the types of recurrent lexical meanings ... and their lexical

manifestations”, also “thematically viewed data promotes the selection of a relevant set of recurrent, semantic parameters underlying the [medical] collocations examined” (2008, p. 1424). The knowledge parameters are not universal even within the field, though and vary depending on the subdomain of the discipline. For example, the subdomain DISEASES was divided in terms of the following parameters: FALLING ILL, STATUS, STAGE, DISEASE COURSE, TYPE, CURE and RECOVERY, while for the subdomain TREATMENTS they proposed the following: PURPOSE, METHOD, COURSE, POINT IN TIME and PROGNOSIS. In the Table 2 below part of the proposed parameter-based classification of specialized collocations for the noun *depression* is given in Swedish language with corresponding English translations:

Parameters	Depression (depression)
Falling ill	få en depression (get a d.) drabbas av (en) depression (be stricken with d.) gå in i en depression (go into (a) d.)
Stage	djup depression (deep d.) svår depression (severe d.) lätt(are) depression (light/minor d.) mild depression (mild d.)
Type	årstidsbunden depression (seasonal d.) bipolär depression (bipolar d.)
Recovery	komma ur en depression (come out of a d.) ta sig ur en depression (get over a d.)

Table 2: Classification of collocations for the noun *depression* (Sköldberg & Toporowska Gronostaj, 2008, p. 1425)

However, as noted by the authors, while searching through the base term, the user first accesses the collocations structured according to the part of speech of the collocates (Adj + depression;

V + depression); each collocation is further linked to more detailed information such as parameters, relative frequency, examples and comments.

1.3.3d. DiColInfo

DiColInfo (L'Homme, 2008) is another of a few databases that implemented the method of adding vast collocational information related to a specific term. It is the lexical database for the field of computing and the internet in French, English and Spanish. The underlying framework is that of Explanatory Combinatorial Lexicology (ECL) that designed a system of lexical functions to capture recurrent relations between lexical units in different languages (Mel'čuk et al., 1984-1999, as cited in L'Homme & Leroyer, 2009). Lexical functions are used to encode such relations as synonymy, antonymy, hypernymy, hyponymy as well as various syntagmatic relations and argument structures of lexical units. For example, the relation of hypernymy can be represented in the following way: **Gener** (*hammer*) = *tool*. Or the name of the first argument of the verb cycle as **S₁** (*cycle*) = *cyclist*. (L'Homme, 2020, p. 191). Originally, this system was designed for the general language, however this method was successfully tested in a few terminological resources, one of which is DiColInfo. Although such encoding method proposed by ECL is language independent and can be implemented in any terminological project, such formulations are believed to be difficult to decipher for users who are not familiar with its formalism. In order to make this approach more accessible, using natural language explanations (paraphrases) was proposed in Polguère (2003) and adopted and further developed for DiColInfo database. "Although formulated in natural language, explanations highlight properties of relations in a way that is reminiscent of lexical functions" (L'Homme, 2020, p. 203).

The existing recurrent lexical relations are classified in broad categories named as "**families**" that are used to group sets of relations that have similar properties. Some of these properties include *Related Meanings* (synonyms, hypernyms, co-hyponyms); *Opposites*; *Word Family* (semantically related words belonging to different parts of speech); *Types of* (hyponyms); *Combinations* (Verb + Noun collocations) and *Others*. Collocations are organized within these families in the section of 'lexical relations'.

L'Homme (2009) explains the principles according to which the collocations are encoded in the database. Namely, three linguistic properties are taken into account - syntactic relationship between base and a collocate, the actantial structure of the base and the sense of the collocate. First, each term has a short definition that explicitly encodes its actantial structure – the semantic role of the actant and

typical terms that instantiate them. For example, the paraphrase of definition of the term *password* is the following “given by *user* to *computer, provider* to act on *account, site*. *User* is labeled as agent, *computer/provider* – as recipient and *account/site* as destination. Those actants as well as the meaning of collocations are stated and highlighted in the explanations (paraphrases) of collocations by means of basic vocabulary (uses, starts to use, works, does not work, stops working, has, no longer has, etc.). Moreover, for better perception, the verbal collocations are organized in the list based on the order of activities typically carried out in real world. Table 3 shows a reproduction of the section *lexical relations* from the category (“family”) *combinations* (verb + noun collocations) for the term record *password*, taken from the DiColnfo database.³¹

Password, n

Lexical relations

Explanation	Related term
The user creates a <i>password</i>	choose a ~ create a ~ define a ~ select a ~ set a ~
The user has a <i>password</i>	have a ~
The user changes a <i>password</i>	change a ~
The user does not have a <i>password</i>	forget a ~ lose a ~
The user has a <i>password</i> once again	recover a ~
The user uses a <i>password</i> to act on the account or the site	access ... with a ~
The computer or the provider starts using a <i>password</i>	check a ~

Table 3: Part of a term record *password* from DiColnfo

³¹ Full version of term record is available at: <http://olst.ling.umontreal.ca/cgi-bin/dicoinfo/search.cgi?ui=fr&lang=en&mode=terme&prec=exact&equi=1&rq=password>

Representation in such a systematic way is assumed to help users with no prior linguistic knowledge to search for collocates that express specific meanings and better navigate through a possibly long list of word combinations given under the headword.

CHAPTER 2 METHODOLOGY AND ANALYSIS

This section deals with the description of the method used for obtaining the key audit concepts, terminology and related specialized collocations both in English and Georgian languages. It also presents the process and results of conceptual and terminological analysis of one of the key audit concepts – OPINION. The research is based on data in existing general and special purpose dictionaries, specialized resources of the auditing field, publicly available monolingual (English: general and specialized) and parallel corpora (English-Georgian: specialized) and an English experimental corpus on the topic *audit* compiled within the context of this small-scale study. The final purpose of the research presented below is to identify peculiarities of audit concepts and corresponding terms in English and Georgian and accordingly determine the necessary data categories for the microstructure of a term record of the planned English-Georgian terminological database, that would reflect the domain knowledge in the best possible way.

2.1 Data collection

2.1.1 A monolingual specialized corpus of the field of auditing

For the purpose of this thesis a small specialized English corpus (hereinafter the Audit Corpus) of professional standards for auditing of financial statements was compiled on Sketch Engine³². It is composed of highly specialized texts, namely, 3 volumes of the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements (published in 2020) that includes a complete set of International Auditing Standards (ISAs). The corpus contains approximately 825.000 tokens, 10.000 unique word forms and 5.600 lemmas.

2.1.2 Obtaining key audit concepts and corresponding terminology

The first step was to gather general concepts of the auditing discipline to identify and collect all possible terms existing around those concepts. The combination of top-down and bottom-up approach was used in this regard. First, a general overview of conceptual network of AUDIT as a process was obtained from the concept maps created by domain experts. This conceptual network was then complemented with an analysis of textual data in the Audit Corpus to obtain more specified results.

³² Sketch Engine. Retrieved from <https://www.sketchengine.eu/>

In order to have preliminary sketch-like description of the domain conceptual structure it was necessary to explore specialized knowledge resources. One of the main sources consulted during the process was the conceptual description of the auditing discipline³³ structured by the European Court of Auditors. It should be noted that this conceptual map is not comprehensive enough to represent all types of audits since it is focused only on the areas this organization covers. However, it provides thoughtful insights and can be used as a starting point.

As a result, the following general understanding of AUDIT was obtained: There are mainly three types of audits - compliance, financial and performance audits. The process involved in all three audit types consists of three basic phases – planning, examination and reporting. Since this thesis aims at analyzing financial audit terminology, we focused only on the key concepts underlying each of the phases, as represented below:

Planning Phase: materiality; entity and its environment, internal control, risk assessment (inherent risk, control risk, detection risk), assertions, designing audit procedures (audit sampling, assurance model), task plan.

Examination Phase: notification; test of controls; substantive tests (analytical procedures, tests of details, sampling, written representations, accounting estimates, external confirmations, related parties); evaluating results (audit evidence, subsequent events); clearing; documentation; supervision and review (independent quality review).

Reporting Phase: forming an opinion (unmodified opinion, modified opinion); statement of assurance (key audit matters, emphasis of matter, comparative information, supplementary and other information); drafting a report; quality checks; approval; follow-up.

It is highly desirable to have access to both - the full ontological description of the field and a highly representative corpus covering all the concepts, their relations and corresponding linguistic realizations (terminological units). A combination of an onomasiological and a semasiological analysis is believed to give way to a conceptual and linguistic description of a domain to its fullest extent. However, it is worth considering that even if an available corpus is believed to be representative, still it may not encompass the whole conceptual network and all possible terminological variations. This is especially the case for the experimental corpus compiled in the context of this thesis that is very small in size. Apart from this, considering the fact that in international auditing practice there are many guidelines and pronouncements other than those provided in the Handbook used as a basis for the Audit Corpus under examination, as well as many other publications for the general public, clearly it cannot be

³³ AWARE. Retrieved September 3, 2022, from <https://methodology.eca.europa.eu/aware/GAP/Pages/default.aspx>

representative enough on a conceptual level. In this sense, it seemed to be more viable to narrow the scope of research to the extent of the available corpus.

In order to obtain general concepts found specifically in the Audit Corpus, a Sketch Engine tool for automatic Keyword extraction was used that enabled access to multi-word units typical of a given corpus as compared to that of general language. A non-specialized corpus - English Web 2020 (enTenTen20) was used as a reference corpus. The default settings of this tool made it possible to extract those key multi-word expressions that appeared more frequently in the focus corpus (The Audit Corpus) than in the reference corpus and matched typical format of terminology of the English language³⁴. As a result, 1000 items of multiword expressions were extracted that were manually filtered down to the most relevant, informationally valuable combinations (around 430)³⁵. The basic criteria for post-editing of the first-hand results was the following: at least one of the elements of a combination should be a term and the overall meaning of the combinations should be sensible and reasonable. Accordingly, such combinations as *procedures regard*, *statement in accordance*, *matter in accordance*, *other legal*, *illustrative auditor*, *audit matter in accordance*, *obtaining audit*, *fair view in accordance*, etc. were excluded from the final list. Also, the repetitions of combinations were reduced to the minimum. For example, from combinations *appropriate audit*, *appropriate audit evidence*, *sufficient appropriate audit*, *sufficient appropriate audit evidence*, only the latter *sufficient appropriate audit evidence* was included in the final list.

These combinations were then grouped around recurrent semantic heads that led to the identification of audit concepts specifically represented in the above-mentioned specialized corpus.

For example, the word combinations such as *relevant ethical requirements*, *independence requirement*, *compliance with regulatory requirements*, *related party requirement* leads to conclusion that understanding the nature and types of REQUIREMENTS plays an important role in auditing practice and at the same time is linguistically realized throughout the corpus data used.

As a result, the concepts presented in Table 4 were identified. It should be noted that the list is not exhaustive and can be extended for a more detailed study.

³⁴ The term grammar on Sketch Engine defines English terms as sequences of nouns and adjectives.

³⁵ Appendix 1 contains the final list of these multiword expressions.

Auditor	Opinion
Engagement	Report
Procedures	Documentation
Evidence	Requirements
Conclusions	Risk
Entity (client)	Review

Table 4: Basic audit concepts in the Audit Corpus

Accordingly, a conceptual structure of the process of financial audit characteristic of our corpus could be described in the following way: Financial AUDIT is a process where AUDITORS enter into an audit ENGAGEMENT to examine the financial information of an ENTITY (client). Various potential RISKS are identified by studying its financial environment. Certain PROCEDURES are designed and performed to obtain audit EVIDENCE that leads to findings and CONCLUSIONS on which an auditor's OPINION will be based and reflected in final auditor's REPORT that will accompany the entity's financial statement to ensure its credibility. The whole work is recorded in various types of audit DOCUMENTATION. While conducting their work, auditors shall comply with certain REQUIREMENTS determined by quality management systems of the audit firms or other authorities. This compliance is ensured by performing various types of REVIEWS.

The next step involved extending the conceptual network and retrieving terms that would designate related narrower concepts. As discussed in chapter 1.3.2a. complex nominals may represent hyponymic concepts which are composed of a head and a modifier. Following this statement, the terminological units designating the concepts listed in Table 4 were re-searched in the corpus by using the *word sketch tool*. *Word sketch* represents a summary of a grammatical and collocational behavior of a searched word. The tool uses grammatical patterns and provides separate lists/columns of collocates for each grammatical relation (verbs, subjects, objects, conjoined verbs, modifying adverbs, etc.) the word participates in (Kilgariff et al., 2004). The tool is useful for our study to identify the multi-word combinations where a single-word term (noun) under analysis appears together with nominal and

adjectival modifiers. Hence, at this stage, the data represented under the columns for ‘modifiers of TERM’ and ‘nouns modified by TERM’ were taken into account.

The outcome of the word sketch of ENGAGEMENT is presented in Figure 3:

engagement as noun 6,936× ...

modifiers of "engagement"	
assurance assurance engagement	12.5 ...
audit of the audit engagement	10.9 ...
compilation the compilation engagement	10.6 ...
limited a limited assurance engagement	10.5 ...
procedure the agreed-upon procedures engagement	10.3 ...
reasonable a reasonable assurance engagement	10.2 ...
Assurance on Assurance Engagements	9.9 ...
agreed-upon the agreed-upon procedures engagement	9.9 ...
review the review engagement	9.9 ...
service ASSURANCE OR RELATED SERVICES ENGAGEMENTS	9.8 ...

nouns modified by "engagement"	
team of the engagement team	12.8 ...
partner the engagement partner	12.4 ...
reviewer the engagement quality reviewer	11.0 ...
review the engagement quality review	10.7 ...
member engagement team members	10.3 ...
letter an engagement letter	10.1 ...
circumstance the engagement circumstances	9.8 ...
documentation engagement documentation	9.7 ...
level at the engagement level	8.8 ...
file of the final engagement file	8.4 ...

Figure 3: A word sketch of the term *engagement* from the Audit Corpus in Sketch Engine

The term *engagement* combined with modifiers listed in the 1st column clearly designates the concepts that are types of ENGAGEMENT:

Types of ENGAGEMENT: *Assurance engagement; audit engagement; compilation engagement; limited assurance engagement; agreed-upon procedures engagement; review engagement; related services engagement.*

Nouns modified by the term *engagement* leads us to some other closely related terms, as follows:

Other closely related concepts [terms]: *Engagement team; engagement partner; engagement letter; engagement file; engagement documentation; engagement quality review; engagement quality reviewer.*

The column 'TERM and/or ...' gave access to those concepts that are related but do not contain the searched term in its designation. For example, the sketch of 'FIRM and/or' led to identifying terms designating people or organizations involved in performing similar duties, such as *personnel, partner, service provider, practitioner, reviewer, external individual*.

Such analysis produced overall 127 terminological units³⁶ that can be further extended and refined by conducting more detailed search through the bigger corpus data.

The obtained list of terms enables us to conclude that methods of naming the concepts of financial audit in the English language with multi-word terminological units is widely used by the experts of this field. On the other hand, single-word terms (*review, reviewer, partner, engagement, documentation*, etc.) or the elements of multi-word terms (*external confirmation procedure, agreed-upon procedures report, risk of material misstatements, professional skepticism, internal quality control review*, etc.) are the lexical units that are commonly used in general language that at some point in time also acquired the additional specialized meaning to denote the concepts of financial audit. Thus, we can say that the financial audit terminology has been created as a result of the process of terminologization to a great extent.

2.1.3 Obtaining specialized collocations: English

Concepts designated by nominal terms are the main focus of this study, thus verbal and adjectival collocates are considered to be more relevant for analysis. They should be informative on both conceptual and linguistic level. In particular, on the conceptual level, verbal collocations provide information on activities typically done with/to or by the given concept. Adjectival modifiers give information on the various qualities of a concept at different stages of the auditing process. On the linguistic level, having access to lexical units that typically appear together with terms in immediate context is believed to be particularly beneficial in bi- or multilingual communicative situations to ensure natural and proper usage of terms in context.

Consequently, analyzing the combinations of the following syntactic patterns were considered: Modifiers of TERM; Verbs with TERM as object.

Specialized collocations were extracted from the corpus by using the *word sketch* tool. Since the study is qualitative in nature, frequency of collocates were not considered at this point. Possible collocates listed in a *word sketch* of searched terms were manually checked in the context through the

³⁶ Appendix 2 contains the wordlist obtained.

corresponding *concordances* to ensure their informational value and exclude all possible technical misstatements.

Obtaining collocations for multiword terms by using *word sketch* tool is challenging in producing accurate and detailed results for a combination of words. consequently, for multiword terms, Corpus Query Language (CQL) was used to examine their left and right context. For example, for the term KEY AUDIT MATTER(S) the following verbal collocates were obtained by using a query - [tag="V.*"] [] {0,5} [lemma="key"] [lemma="audit"] [lemma="matter"] – that enabled access to verbs appearing in the left context of the combination ‘key audit matter’ within the span varying from 0 to 5:

to *determine* KEY AUDIT MATTERS

to *describe* KEY AUDIT MATTERS

to *communicate* KEY AUDIT MATTERS

to *update* KEY AUDIT MATTERS

2.1.4 Obtaining translation equivalents of terms and specialized collocations in Georgian

Considering that the planned terminological database is supposed to be bilingual (English-Georgian), it was necessary to obtain Georgian equivalents of each terminological unit and the corresponding collocates. A decision was made to use the sub-corpus of accounting and auditing of the English-Georgian Parallel Corpus³⁷ for the purposes of this small-scale research. This sub-corpus proves to be useful for the purposes of this thesis since it contains the exact International Auditing Standards (ISAs) that were used for compiling the Audit Corpus in English. The accounting and auditing sub-corpus (consisting of the ISAs in English, translated and aligned sentence by sentence with its Georgian version; with around 17.000 EN-GE sentence pairs) was newly added to the web-based platform of the English-Georgian Parallel Corpus (388.174 EN-GE sentence pairs)³⁸. The translation was performed by an authoritative body (SARAS)³⁹ with the use of translation memories (TMs) and is adopted as an official version of Auditing Standards implemented in Georgia. Hence, it is assumed that translation equivalents of all terms and corresponding specialized collocations are standardized and consistently used throughout the texts.

The English-Georgian Parallel corpus contains a great amount of texts from various scientific domains. In addition, these domains are all distributed thematically in different sub-corpora and named

³⁷ General description of the corpus is given in chapter 1.1.2b.

³⁸ As of 12.10.2022; retrieved from: <https://corp.dict.ge/>

³⁹ More information in chapter 1.1.1

accordingly. A **detailed search** function can be used to filter the results and provide access to data contained only in the sub-corpus under analysis. The user interface allows the user to search for a word or words both in the English and Georgian languages and obtain results of their occurrences only in texts of a selected sub-corpus. Only the searched word is highlighted in retrieved sentence pairs. See Figure 4.

The corpus is quite limited in automatic or semi-automatic analysis or extraction tools, it is neither Part-of-Speech tagged, nor lemmatized, so it is necessary to search different word forms separately to obtain all possible occurrences. The contextual analysis needs to be performed manually.

The screenshot shows a web interface with a teal header containing the logo and text 'პარალელური კორპუსი'. Below the header, there's a navigation bar with links: 'დეტალური ძიება', 'სტატისტიკა', 'პროექტის შესახებ', and 'კონტაქტი'. The main content area is titled 'დეტალური ძიება' and 'მოძიებმა 2732 რეზულტატი'. It displays five search results for the term 'engagement', each showing an English sentence with the word highlighted in orange, followed by its Georgian translation. The results are numbered 1 through 5.

Figure 4: search results for the term *engagement* in the accounting and auditing sub-corpus of the English-Georgian Parallel Corpus

A detailed search function was used to access the occurrences of terms in English and corresponding equivalents in Georgian only within the data of the accounting and auditing sub-corpus. Due to the fact the search program on the corpus platform gives results only for the exact strings of characters typed in a search zone, it was impossible to directly search collocations. So, a decision was made to search already collected English terminological units and manually analyze each context to collect the Georgian equivalent(s) of the searched terms as well as the corresponding collocational information. For such a small-scale experimental study on the data with less than 100.000 tokens, such manual analysis was not too time-consuming. However, on larger corpus data, similar task performed manually seems to be totally impracticable.

All attested translation variants of searched term and collocations were collected and recorded for further analysis to decide how to represent them in a terminological database.

2.2 Analysis and results: the concept **OPINION**

Considering the conclusion that many of the English financial audit terms have been created as a result of terminologization of lexical units of general language (sub-chapter 2.1.2), one of the terms - *opinion* - designating the concept in the specialized field of financial auditing was selected to analyze it as opposed to the corresponding word or expression in general language. Also, the following claim was to be tested out: as a result of terminologization the lexical environment (the selection and usage of typical collocates) of the given term considerably differs from its counterpart in general language.

The objective of the analysis was

- a) to examine the differences/similarities on conceptual level between general lexical unit and a terminological unit by analysis of definitions in general language dictionaries⁴⁰ and existing specialized resources⁴¹.
- b) to examine differences/similarities in collocational behavior within general and specialized contexts. To do so, verbal and adjectival collocates were compared based on the extracted data from the Audit Corpus created within the context of this thesis, a general language corpus (English Web (enTenTen20)) and specialized law corpus (British Law Report Corpus⁴²) available on the platform of corpus management software Sketch Engine.
- c) to examine Georgian translation equivalents of the audit term *opinion* and corresponding collocates to identify and describe challenges that would possibly arise in translation process. A sub-corpus 'accounting and auditing' of the English-Georgian Parallel Corpus⁴³ was used as a source for this purpose.

⁴⁰ English resources: Merriam-Webster Dictionary - <https://www.merriam-webster.com/> ; American Heritage Dictionary - <https://ahdictionary.com/> ; WordNet - <http://wordnetweb.princeton.edu/perl/webwn> ; LDOCE Online - <https://www.ldoceonline.com/> . Georgian resources: Comprehensive English Georgian Online Dictionary - <https://dictionary.ge/> ; Georgian Explanatory Dictionary - <http://ena.ge/explanatory-online> .

⁴¹ Auditor's Dictionary (O'Regan, 2004); Accounting Tools - <https://www.accountingtools.com/> ; Investopedia - <https://www.investopedia.com/financial-term-dictionary-4769738> .

⁴² The corpus consists of 8.5 million words (70.000 unique word forms, 30.000 lemmas). It is made up of legal texts (judicial decisions of British courts and tribunals) published in 2008-2010. Sketch Engine. Retrieved from <https://www.sketchengine.eu/blarc-british-law-reference-corpus/>

⁴³ English-Georgian Parallel Corpus. Retrieved from <https://corp.dict.ge/advanced-search/>

2.2.1 General language and specialized sublanguage of Audit: Conceptual characteristics

The audit term *opinion* is one example of an English lexical unit that has undergone a process of terminologization. According to LDOCE Online⁴⁴, the general lexical unit *opinion* is characterized as a high-frequency word and belongs to the core vocabulary of the English language. *Opinion* is a polysemous unit defined in general language dictionaries in a variety of related ways. The primary meaning is as follows:

1. A belief or conclusion held with confidence but not substantiated by positive knowledge or proof (American Heritage Dictionary)
2. A personal belief or judgement that is not founded on proof or certainty (WordNet)
3. A view, judgement or appraisal formed in the mind about a particular matter (Merriam-Webster Dictionary)

The basic semantic component in the meaning of *opinion* is that it is a view, belief or conclusion on particular matter formed in the mind of a person. It is based on consideration and assessment of matters without proof or certainty. There is no specification of matters on which opinion could be expressed, hence there is no limitation and it may refer to any subject, human mind can consider.

Within the context of financial auditing, an *opinion* is defined in the following ways:

1. An auditor's conclusion on the extent to which audit evidence refutes or confirms an audit objective (Auditor's Dictionary)
2. A formal statement made by an auditor concerning client's financial statements (Accounting Tools⁴⁵)
3. A certification that accompanies financial statements. It is based on audit of the procedures and records used to produce the statements and delivers an opinion as to whether material misstatements exist in the financial statements (Investopedia⁴⁶)

It seems that OPINION as an audit concept has various restrictions as opposed to its general counterpart. Those restrictions are posed on the subject matter considered, the method of consideration and the form of expression. The matters on which opinion can be formed is limited to

⁴⁴ LDOCE Online. Retrieved September 7, 2022, from <https://www.ldoceonline.com/dictionary/opinion>

⁴⁵ Accounting Tools. Retrieved September 7, 2022, from <https://www.accountingtools.com/articles/auditors-opinion>

⁴⁶ Investopedia. Retrieved September 9, 2022, from <https://www.investopedia.com/terms/a/auditors-opinion.asp>

audit objective (financial statements in case of financial audit). The method of consideration and judgement, an auditor needs to be based on, is limited to certain *procedures, records and evidence* that is determined by auditing standards and guidelines. An auditor's opinion has a *material form of an official document* attached to financial statements.

The core of the meaning of a term *opinion* is based on its general language definition, however it is restricted by certain criteria that causes specialization and narrowing of meaning. Those restrictions turn it into a term upon which particular specialized knowledge is built.

It should be noted that audit is not the only discipline in which the word *opinion* has undergone terminologization. This is also the case in the legal domain. Basic legal language terms are quite prevalent in our social life, which possibly determines the relatively high frequency of their occurrence in general language. This should be one of the reasons why the definition of *opinion* as a legal term is recorded as one of the senses in general language dictionaries. For example:

1. The formal expression (as by a judge, court, or referee) of the legal reasons and principles upon which a legal decision is based (Merriam-Webster Dictionary)
2. A court's formal, usually written statement explaining its reasons for its decision in a case (American Heritage Dictionary)
3. The legal document stating the reasons for a judicial decision (WordNet)

The form of an OPINION both in law and auditing takes place by means of an official, written document. However, the way of consideration and objective of expressing such opinions differ within those subject fields. I would not go deeper into details since this is out of the context of this thesis.

Consequently, the process of terminologization caused significant changes on the conceptual level of the given lexical unit. The next section discusses whether the collocational behavior of the lexical unit *opinion* in general and specialized usage is also affected or not, and if so, to what extent.

2.2.2 General language and specialized sublanguage of Audit: Collocational behavior

Taljard (2015) stated that collocates are domain specific i.e. collocate candidates of one and the same lexical unit in general language and various specialized sub-languages may considerably differ. What may appear as typical co-occurrences of a lexical unit in general language may not be attested for the same unit in specialized languages, or vice versa. In order to analyze to what extent typical collocates of audit terms may differ for the same lexical unit in general and legal contexts, the

adjectival, nominal and verbal collocate candidates of the term *opinion* were drawn up from the general English language corpus English Web (enTenTen20)⁴⁷, the British Law Report Corpus and the Audit Corpus. Top 5 adjectival/nominal (modifiers of *opinion*) and top 10 verbal (verbs with *opinion* as object) collocates⁴⁸ of the lexical unit *opinion* from each of the corpora are as follows:

Audit Corpus	British Law Report Corpus	enTenTen20 sub-corpus [blogs and newspaper texts]
qualified	political	majority
adverse	respectful	humble
unmodified	dissenting	unfavorable
modified	expert	favorable
separate	majority	unpopular

Table 5: Modifiers of *opinion*

Audit Corpus	British Law Report Corpus	enTenTen20 sub-corpus [blogs and newspaper texts]
express	express	voice
form	deliver	sway
modify	prepare	express
disclaim	reserve	gauge
contain	form	polarize

⁴⁷ In order to obtain a more precise picture of general English without much influence of legal terminology, a sub-corpus of English Web (enTenTen20) was created where text types included are only blogs and newspaper texts, not specifically belonging to the legal domain.

⁴⁸ Those collocates mistakenly detected by the software as verbs or adjectives, due to automatic lemmatization, are discarded here. The statistical measure used is LogDice that, as described in Sketch Engine menu, indicates how strong the collocation is.

base (on)	hold	mobilize
issue	base	solicit
provide	influence	issue
include	read	spout
require	give	manipulate

Table 6: Verbs with *opinion* as object

As shown above, there is almost no overlap between the strongest adjectival collocates and only a small overlap of verbal ones (express, issue) within the corpora of Audit and General English. As compared to results of the selected law corpus, there is no coincidence in terms of adjectival modifiers, but the verbal collocates (express, form, base) are similar to some extent.

As a result, we can say that one and the same lexical unit in the field of auditing, law and in general language collocates with a different set of lexical units (with only small similarities noted above). Clearly, terminologization leads to changes not only on the conceptual level, but also on the lexical level revealed in the differences in the list of typical collocate candidates. Going back to the idea of domain specificity, the underlying reason for such differences should be sought in the knowledge structure of the specialized subject fields. The next sections discuss how and to what extent the knowledge specific to the field of auditing is reflected in collocates of the audit term *opinion*.

2.2.2a. Adjective + *opinion*

The selection of particular collocates is determined by the knowledge structure of a particular subject field and it is based on the semantic specifications a concept is bound to. For example, the top 4 modifiers (qualified, adverse, unmodified, modified) of the term *opinion* given in Table 5 appear in the classification of the audit concept OPINION.

The International Standards on Auditing (ISAs) distinguish two types of auditor's opinion – *unmodified* and *modified*. *Modified* opinions are further classified as *qualified*, *adverse* and *disclaimer of opinion* (Figure 5).

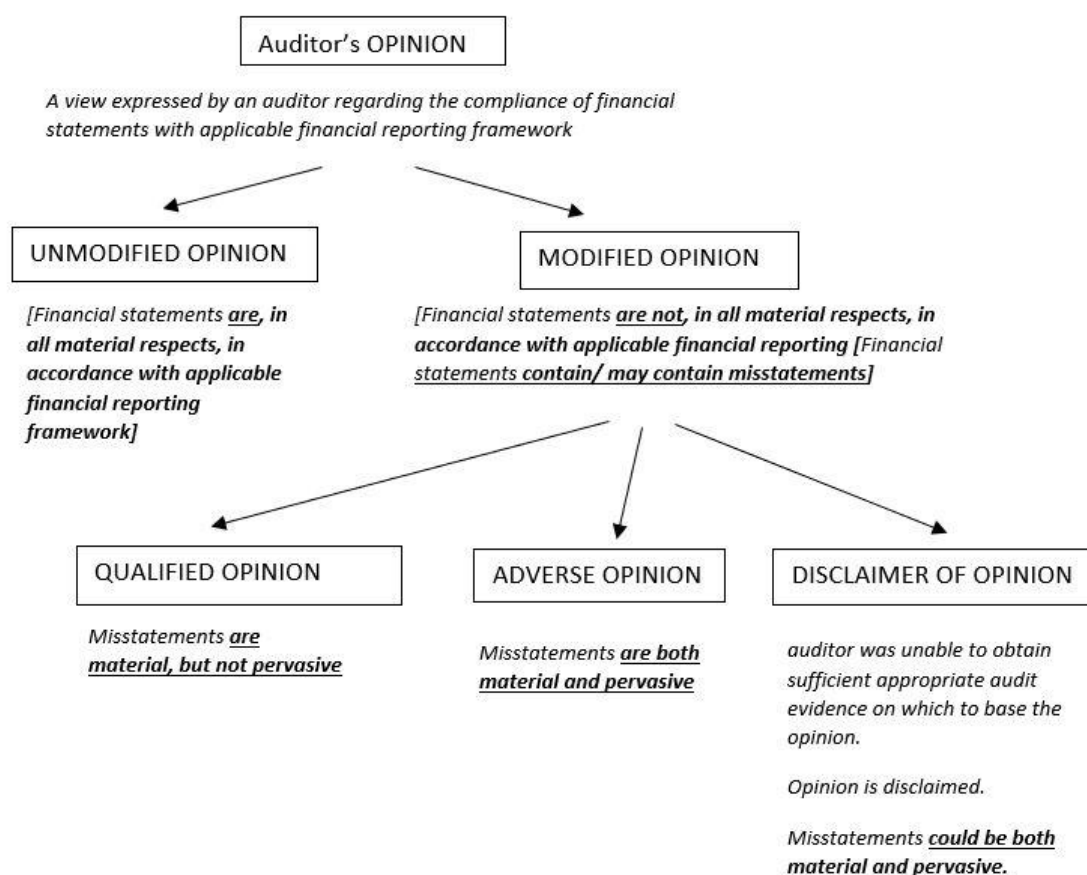


Figure 5: Types of <Auditor's opinion>. Created based on definitions given in glossary of the Handbook.

They are strictly fixed in the conceptual structure of the audit discipline. UMODIFIED AND MODIFIED OPINIONs as hyponyms of a generic concept OPINION are distinguished based on the auditor's conclusion whether financial statements [audit objective] are prepared according to the applicable standards and whether they contain misstatements or not. Depending on the quantity and quality of the obtained audit evidence and nature of effects of any detected or not detected misstatements, 3 subordinate concepts are further distinguished – QUALIFIED, ADVERSE and DISCLAIMER OF OPINION.

Considering the fact that the top 4 modifiers of *opinion* obtained from the Audit Corpus designate the subordinate concepts, they can be qualified as multiword terms and treated accordingly in separate term records.

In this case, only the combination - *separate opinion* – may be regarded as a specialized collocation. This is not a fixed and defined concept, but it only contributes to the expression and transfer of domain specific knowledge.

1. *The auditor is engaged to express a **separate opinion** on one or more specific elements, accounts or items of a financial statement.* (The Audit Corpus)
2. *If the auditor undertakes an engagement to report on a single financial statement or on a specific element of a financial statement in conjunction with an engagement to audit the entity's complete set of financial statements, the auditor shall express a **separate opinion** for each engagement.* (The Audit Corpus)

As shown in example sentences 1 and 2, auditor's opinions may refer to financial statements as a whole or individually to its specific parts. Or in case of complex entities when a set of financial statements are prepared, the auditor's opinion may be expressed in relation to the whole package of statements or to each statement separately.

Consequently, the combination - *separate opinion* - is important in the sense that it may carry a certain type of information characteristic for the audit discipline. Hence it should be recorded in a terminological database as a specialized collocation.

2.2.2b. Verb + *opinion*

Within the context of audit, certain verbal collocates activate particular components of the specialized meaning of the headword OPINION and corresponding domain knowledge. Some of these verbal collocates and their respective meaning in the collocation are as follows⁴⁹:

issue - opinion has a form of official document that can be issued.

contain – opinion as a written statement is represented in/is part of an auditor's report.

disclaim – when the auditor cannot obtain sufficient and appropriate evidence to provide a basis for the opinion about the reliability of information in financial statements, they disclaim an opinion. The act of disclaiming an opinion by an auditor leads to the formation of a subordinate concept of OPINION (as one of the co-hyponyms of adverse opinion and qualified opinion). As noted above, the term - *disclaimer of opinion* - is defined as a written statement issued by an auditor when it was impossible to obtain sufficient appropriate audit evidence on which to base an opinion. Instead of giving an opinion, the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both, material and pervasive.

modify – this verbal collocate is characterized with specific usage in auditing context. The verb *modify* in its basic meaning implies change. However, the collocation – *to modify an auditor's opinion* – does not

⁴⁹ The explanations are based on definitions contained in the Handbook.

necessarily refer to the change/modification of opinion on financial statements previously expressed by the same or another auditor, rather it suggests an alteration of a more abstract condition that is initially presumed to be generally true and accepted.

As mentioned above, an auditor's opinion can be categorized as *unmodified* or *modified*. UNMODIFIED OPINION presumes that the following typical assertion offered by the management of an entity being audited - financial statements are prepared fairly in accordance with applicable financial reporting framework without any material misstatement - is accepted and proved by an auditor as true and credible. Such opinion is considered as a starting point and modification of opinion implies the deviation from this originally accepted assumption.

It should also be noted that the auditing standards issued in the United States⁵⁰ use the term *unqualified* instead of *unmodified*. The difference is only terminological. Unqualified (unmodified) opinions are also known as "clean" opinions⁵¹.

On a linguistic level, one of the important semantic components of the verb *modify*, as compared to its synonyms such as for example, *alter* or *change*, is that it places emphasis on limitation, restriction and adaptation to a new purpose. In this sense, its near synonym is - *qualify* – "to reduce from a general to a particular or restricted form"⁵². This should be a basis for naming the above-mentioned concept as *unmodified* and *unqualified*. Modification of opinion takes place as opposed to unmodified / 'clean' opinions that needs to be adapted and restricted in some way due to certain circumstances and limitations that arose or were discovered as a result of obtaining sufficient and appropriate audit evidence.

In line with the above consideration, the collocation – *to modify an opinion* – is mainly used in the sense of 'expressing a modified opinion' rather than performing an action of actual modification of any previously expressed opinion.

3. Our ***opinion is not modified*** in respect of this matter. (The audit Corpus)

4. More generally, users, such as institutional investors, can reinforce the importance of audit quality by taking an active interest in exploring with management matters on which the auditor has taken a public position – such as ***by modifying the audit opinion*** or issuing a statement to shareholders explaining relevant matters. (The audit Corpus)

⁵⁰ Generally Accepted Auditing Principles (GAAP)

⁵¹ "The auditor has concluded an unmodified (i.e., "clean") opinion is appropriate based on the audit evidence obtained." (example sentence from the Audit Corpus).

⁵² Merriam-Webster Dictionary. Retrieved September 10, 2022, from <https://www.merriam-webster.com/dictionary/qualify>

When an auditor *modifies an opinion*, it means that one of the types of modified opinions – qualified, adverse or disclaimer of opinion – is expressed and included in auditor's report.

2.2.2c. Verbal collocations for generic and subordinate terms

Considering the fact that subordinate concepts (type of) inherit some of the characteristics from superordinate ones, it is expected that the typical collocates linguistically realizing those characteristics are inherited as well by the subordinate terms.

The verbal collocates (verb with *term* as object) were obtained for each of the subordinate terms of AUDIT OPINION. Provided that the designations for the respective concepts are multiword terms, CQL queries were used to obtain the verbs appearing in the left and right contexts of the keyword. With expectation of syntactically complex sentences, due to the highly technical nature of the texts, in each case the span was set at 10 positions left and 5 positions right of the search node. The concordances were checked manually. Table 7 shows verbal collocates⁵³ drawn up as a result of such procedure.

Modified opinion	Unmodified opinion	Qualified opinion	Adverse opinion	Disclaimer of opinion
express	express	express	express	express
contain	contain	contain	contain	contain
issue	issue	issue	issue	issue
give rise to		give rise to	give rise to	give rise to
	give			
	support			
		avoid		avoid
			contradict	contradict
				overshadow

Table 7: Verbal collocates of the terms designating subordinated concepts of an <auditor's opinion>

⁵³ The place and order of collocates in the list is not determined by frequency or any other measure. The only purpose of such representation is to allow for a clearer perception of similarities and differences.

As shown above, the most typical verbal collocates - *express*, *issue*, *contain* - co-occur with each one of the subordinate terms under analysis. These collocates are neutral and emphasize the characteristics of each concept – audit opinion formed in auditor’s mind as a result of critical thinking can be *expressed* by words; provided that any of those types of audit opinions have a form of a written statement they are *issued* and are *contained* in the auditor’s report.

A phrasal verb - *give rise to* – occurs only with *modified opinion* and its hyponyms (qualified, adverse and disclaimer of opinion). One of the aspects of the semantics of *give rise to* is that the result of such process is something bad or unpleasant⁵⁴. Since modified opinions in real situations indicate that the financial statements of the audited entities are not prepared in accordance with applicable standards and contain misstatements, they are associated with a negative position and not highly desirable for the audited entity itself. Hence, they appear in the neighborhood of verbal collocates with slightly negative associations – *avoid*, *contradict*, *overshadow*.

The conceptual differences and similarities between generic and subordinated terms are reflected in corresponding specialized verbal collocations. Based on the common conceptual characteristics, the characteristics of the most typical collocates (*issue*, *express*, *contain*) are inherited from generic to its subordinate (hyponym) terms. For example, the common feature of all types of opinions (whether modified or not) is that they all can be *issued*, *expressed* and *contained* in the report. This determines the fact that the terms designating types of OPINIONS co-occur with verbal collocates *issue*, *express* and *contain* the same way as a generic term *audit opinion*. On the other hand, the differentiating components are activated with different collocates (*give rise to*, *avoid*, *contradict*) that are shared between co-hyponyms (for example, between qualified opinion and disclaimer of opinion).

This case once again proves that specialized collocations reflect the domain knowledge to a great extent and carry concept-specific information.

Considering all the above, apart from the concept definitions, having access to collocational information structured in an easily perceivable way can be extremely helpful for the users of a terminological database to obtain the conceptual knowledge and master proper usage in a corresponding language.

⁵⁴LDOCE Online. Give rise to. Retrieved October 12, 2022 from <https://www.ldoceonline.com/dictionary/give-rise-to-something>

2.2.3 OPINION: Terminological variation: English and Georgian languages

2.2.3a. Terminological variation: English

Three English term variants are attested in the Audit Corpus for the concept OPINION defined as ‘an opinion expressed by an auditor in auditor’s report’, namely: *audit opinion*, *auditor’s opinion*, *opinion*.

The term *audit opinion* is indicated as a headword in the glossary of the Handbook followed by the corresponding definition. That leads to the assumption that *audit opinion* is a preferred term. However, throughout the corpus, all three variations are used interchangeably without any change in conceptual definition. Verbal collocates (*express*, *support*, *modify*, *base*, *form*, etc.) are equally used with each of them. The subordinate multiword terms also appear with variations, such as *unmodified opinion*, *unmodified audit opinion*, *unmodified auditor’s opinion*. Such inconsistent usage indicates that in reality there is not one fixed term for the concept and all three variants are equally accepted within professional circles.

Some regularities in the usage of variants – *audit opinion* and *auditor’s opinion* – are still observed that seems to be dictated by linguistic circumstances. For example:

Pattern 1. When the term appears with adjectival modifiers *audit opinion* seems to be preferred over *auditor’s opinion*. However, if adjective + *opinion* forms a subordinate multi-word term the inclusion of lexical unit *audit* in the combination seems to be optional:

Inappropriate *audit* opinion (never - *inappropriate *auditor’s* opinion)

Proposed *audit* opinion (never - *proposed *auditor’s* opinion)

qualified *audit* opinion or **qualified** opinion

adverse *audit* opinion or **adverse** opinion

modified *audit* opinion or **modified** opinion

Pattern 2. In the combination where the type of auditor who expresses the opinion is specified, only *auditor’s opinion* is used. For example:

service *auditor’s* opinion (never - *service *audit* opinion)

User *auditor’s* opinion (never - *user *audit* opinion)

Pattern 3. However, when the type of audit is specified under which an opinion is expressed, the combination *audit opinion* is used:

group *audit* opinion⁵⁵ (never - *group *auditor's* opinion)

Such regularities shown in patterns 1, 2, and 3 would be useful to be represented in a term record as a note on collocation or a term to give guidance to users (especially non-native speakers of English in this case) to ensure proper and fluent usage of the specialized language.

2.2.3b. Terminological variation: Georgian

The lexical unit opinion belonging to the general layer of the English language has more than one equivalent in the Georgian language, such as აზრი[idea], მოსაზრება [reasoning], შეხედულება[view], თვალსაზრისი[viewpoint], შეფასება[judgement]⁵⁶. Only one of these equivalents - მოსაზრება [reasoning/opinion] - is chosen as an equivalent for the audit term - *opinion*. Similar to the English language, terminological variation for the concept OPINION is also attested in the Georgian language, namely: აუდიტორის მოსაზრება, აუდიტორული მოსაზრება, მოსაზრება.

However, examining the parallel corpus shows that two of those variants - აუდიტორული and აუდიტორის - are especially challenging.

აუდიტორის მოსაზრება - The combination directly indicates that the opinion (მოსაზრება) belongs to the auditor (აუდიტორი). The Georgian word for auditor (აუდიტორი) is in genitive/possessive case with the corresponding marker -ის (-'s).

აუდიტორული მოსაზრება - აუდიტორული is an adjective that is defined in the Georgian explanatory dictionary⁵⁷ as “related to performing audit/control/revision”. The following example sentence is indicated in the dictionary where two combinations, consisting of the headword, are used: „აუდიტორული ფირმები (audit firms) სპეციალურად იქმნება აუდიტის ჩასატარებლად და მიღებული აქვთ აუდიტორულ საქმიანობაზე (audit activity)

⁵⁵ International Standards on Auditing (ISAs) define the terms *group audit* and *group audit opinion* in the following way: group audit – the audit of group financial statements. Group audit opinion – the audit opinion on the group financial statements.

⁵⁶ Given equivalents are taken from a Comprehensive English-Georgian Online Dictionary. Retrieved September 13, 2022, from <https://dictionary.ge/ka/word/opinion/> Semantically, the closest lexical units in the English language for each listed Georgian equivalent of *opinion* are indicated in square brackets [].

⁵⁷ Georgian Explanatory Dictionary. Retrieved September 13, 2022, from <http://ena.ge/explanatory-online>

ოფიციალური უფლება⁵⁸.” The word that is modified with the lexical unit *აუდიტორული* should indicate to the initiator/performer of the revision process (*firm*) or express the steps/procedures of the process (*activity*) itself. The term *opinion* that is modified in the combination *აუდიტორული მოსაზრება*[*opinion*] is the final result of the revision process and belongs to the auditor who performs this process. Thus, the combination *აუდიტორის მოსაზრება* (The opinion belongs to the auditor thus it is auditor’s [*აუდიტორის*] opinion) seems semantically and syntactically more correct than *აუდიტორული მოსაზრება*.

However, the above-mentioned three Georgian term variants are used inconsistently throughout the whole Audit Corpus as this is partly the case in the English language. It should be noted, though, that there is no one-to-one correspondence in translation between those two Georgian and English counterparts (*აუდიტორის მოსაზრება*, *აუდიტორული მოსაზრება*, audit opinion, auditor’s opinion). They are translated interchangeably.

In the Georgian version of the glossary of the Handbook, as well as in the Online Dictionary⁵⁹, (based on the International Auditing Standards (ISAs) represented in the Handbook) published by the government body (SARAS) responsible for standardizing the usage of terms, indicates the term - *აუდიტორული მოსაზრება* - as accepted equivalent of the English term – *audit opinion*. However, searching ISAs (the translation which was performed by the same authority) via the English-Georgian parallel sub-corpus of accounting and auditing proved that there are even more cases of using *აუდიტორის მოსაზრება* (101 cases) as a translation equivalent of audit/auditor’s opinion instead of the officially accepted term - *აუდიტორული მოსაზრება* (39 cases). It can be observed that the term *აუდიტორის მოსაზრება* functions better in all syntactic combinations. In Georgian translation of pattern 2 detected in the English version of the Audit Corpus, the variant *აუდიტორის მოსაზრება* is used consistently. It is impossible to use the officially accepted variant - *აუდიტორული* in such combinations as the meaning expressed will make no sense. For example:

(a) User auditor’s opinion - მომხმარებლის აუდიტორის (not აუდიტორული*) მოსაზრება

*The version მომხმარებლის აუდიტორული მოსაზრება, in combination as in (a), would change the meaning in a way as if the audit opinion belongs to the user.

⁵⁸ English translation: *Audit firms* are specially founded to conduct an audit and are authorized to undertake *audit activities*.

⁵⁹ SARAS Online Dictionary. Retrieved September 13, 2022, from <https://www.saras.gov.ge/translate>

(b) Service auditor's opinion - მომსახურე ორგანიზაციის აუდიტორის (not აუდიტორული*) მოსაზრება

*The version მომსახურე ორგანიზაციის აუდიტორული მოსაზრება, in combination as in (b), would also change the meaning the same way as if the audit opinion belongs to the service organization.

Patterns 1 and 3 are the main challenges for coherent usage since they are more flexible and can represent the syntactically correct version if the positions of lexical units are transposed in the combination.

(1) *Inappropriate* audit opinion can be translated as არასწორი აუდიტორული მოსაზრება or აუდიტორის არასწორი მოსაზრება.

(3) group audit opinion is translated in two ways: (a) ჯგუფის აუდიტორული მოსაზრება (direct translation) and (b) ჯგუფის შესახებ აუდიტორული მოსაზრება/მოსაზრება ჯგუფის აუდიტის შესახებ (translation by meaning paraphrase)

(a) is the officially accepted equivalent recorded as a headword in the glossary of the Handbook and corresponding online dictionary. However, the multiword term created in this way is ambiguous and does not show the nature of the corresponding concept correctly. Such combination implies the meaning that audit opinion belongs to a group / audit opinion is expressed by a group [of auditors]. In reality, this is the opinion expressed by an auditor about the group of financial statements being audited.

(b) is a contextual translation that paraphrases the concept meaning. The combinations literally mean 'audit opinion about the group' / 'opinion about the audit of the group'. This combination either with the lexical unit აუდიტორული or აუდიტორის is syntactically equally correct.

The fact that officially recognized term in this particular case is not flexible in every possible context is the underlying reason of inconsistent and incoherent usage of the term. Such cases require critical revision of officially recognized terminology by specialists of the field of auditing. Changing the officially preferred variant into the one that allows more flexibility in terms of its usage in different syntactic patterns would lead to more coherent usage in the future. The terminological database, on the

other hand, should treat such case(s) appropriately by providing information on existing situation. Offering ready-made answers and explanations to such challenging cases posed by terminological variation would best fit translator's needs who due to time constraints most probably have no possibility to explore all variations and underlying conceptual or linguistic reasons for each term.

2.2.4 Specialized collocations in translation: English and Georgian languages

The most challenging collocate for the term *opinion* among those listed in Table 6 is the verbal collocate – *modify* in a combination '*to modify an audit opinion*'. The specific usage of '*to modify*' within the context of audit (as discussed in sub-chapter 2.2.2b), is reflected in the Georgian language. The verb *modify* has two Georgian equivalents - ნაწილობრივ შეცვლა and მოდიფიცირება⁶⁰. ნაწილობრივ [partial] შეცვლა [change] is a combination of words with Georgian root, but მოდიფიცირება is based on a Latin root (that is also the case for the English lexical unit – *modify*⁶¹). It is a borrowing that entered into Georgian through the Russian language⁶². მოდიფიცირება is the only officially accepted equivalent when it appears as a collocate of an audit term *opinion*. This emphasizes its specific nature and differentiates it from other types of *change* or *modification*. It appears with two contextual variations აუდიტორის მოსაზრების მოდიფიცირება (literally: modify auditor's opinion) or მოდიფიცირებული მოსაზრების გამოთქმა (literally: express modified opinion).

Throughout the Audit Corpus the lexical unit *modify* is also widely used with other noun phrases (whether term or not), such as to **modify** audit strategy [აუდიტის სტრატეგიის შეცვლა], to **modify** quality objectives [ხარისხის მიზნების შეცვლა], to **modify** audit documentation [აუდიტის დოკუმენტაციის შესწორება], etc. There is no restriction on selecting the translation equivalents for the verb *modify* except the case – *to modify the audit opinion*. The translation equivalents may be freely chosen even from the direct equivalents of the synonymous lexical units for the verb '*modify*', such as '*to make correction*' [შესწორება], '*to change*' [შეცვლა].

This case once again proves that specialized collocations show peculiarities in translation that should be carefully studied and reflected in a terminological resource in an appropriate way.

⁶⁰ Comprehensive English-Georgian Online Dictionary. *Modify*. Retrieved September 13, 2022, from <https://dictionary.ge/en/word/modify/>

⁶¹ Merriam-Webster Dictionary. *Modify*. Retrieved September 13, 2022, from <https://www.merriam-webster.com/dictionary/modify>

⁶² Georgian Explanatory Dictionary. Retrieved September 13, 2022, from <http://ena.ge/explanatory-online>

The following chapter will present the proposal of the bilingual term base that is an attempt to create an initial model of the terminological resource that will address the specificities and challenges described above and possibly be a reliable reference tool for users dealing with the financial audit terminology in English and Georgian languages.

CHAPTER 3 PROPOSED ENGLISH-GEORGIAN DATABASE OF FINANCIAL AUDIT TERMINOLOGY

Planning a terminological project is quite complex and consists of many aspects to be carefully considered starting from identifying objectives, user groups, collection, analysis, processing and presenting the data in the form of a high-quality resource that needs to be maintained and enhanced through time to reflect modern trends of terminology development and fulfill the needs of intended users.

The following section will provide insights on some basic features of a proposed terminological database: objectives, target users, general properties as well as description of some basic data categories of the microstructure of a term record identified following the research of a few audit concepts and terminology given in previous chapters.

3.1 General information

In modern profit-oriented economic environment where financial stability of any type of organization or business entity is high priority, accurate recording (accounting) and examination (auditing) of financial transactions is a necessity that can greatly contribute to good business decision making, gaining credibility on the market and achieving success in the long run. Hence, the principles and working methods in accounting and auditing disciplines are developing rapidly to follow up modern trends. The conceptual structure of those disciplines and corresponding terminology is following the same path and grows and enhances accordingly.

Since the economic and financial environment is nowadays quite open and goes beyond the borders of any particular country, the communication among representatives of those professions, as well as with clients on an international level is of high importance. English is one of the major languages of such communication at least in the western world and international standards of accounting and auditing are also originally issued in that language. Since Georgia is part of that financial system,

business entities located in Georgia have close connections with international partners and the main medium of communication is English. Reliable resources that aid Georgian professional circles and other interested parties to work and communicate properly in such an environment is of great value. There is a shortage of publicly available comprehensive bilingual terminological resources for the mentioned disciplines. The proposed terminological database is intended to fill this gap.

The term base focuses on specialized terminology belonging to the superordinate domain 'auditing' and respective subdomain 'financial audit'. It is descriptive in nature as it aims to reflect the state of terminology of the international standards adopted and used in Georgia. However, one of its main objectives is to critically assess any non-systematic usage of terminology (especially Georgian) attested in specialized textual corpora and guide the users through any possible terminological variations. It is planned to be an online available bilingual (English-Georgian) resource.

Since the development of Georgian audit terminology is based on resources in the English language, the source language of the term base is English in order to establish a relation of equivalence between those two terminological concept systems. However, the search is to be performed both on English and Georgian languages, within both terms and collocation sections.

The term base will follow a concept-oriented approach where separate term records will be dedicated to each concept.

The main objective of the resource is to aid in the translation process between English and Georgian languages, especially those translators who do not have expert knowledge of the field. Hence, special attention will be given to describe syntagmatic relations of terms and contextual translations of specialized collocations, as well as representing conceptual relations through adapted definitions oriented on gaining basic understanding of the subject matter.

The target users may be:

- Persons engaged in translating texts (between English and Georgian languages) related to auditing field;
- Students (having Georgian as a first language) studying finances in educational institutions who may have access to learning material and specialized literature in the English language.
- Beginners in the field of accounting and auditing with Georgian as a first language who strive to acquire competency on international level and prepare for corresponding certification exams that are performed in the English language.
- Field specialists working with international partners who need to check equivalence of terms in English and Georgian languages.

- Technical writers/editors engaged in the field of auditing.
- Anyone interested in terminology belonging to the auditing field for professional or non-professional purposes.

Since auditing and accounting are two closely related disciplines, being knowledgeable in audit implies having a substantial amount of knowledge in accounting. Accordingly, the proposed term base may not be restricted only to financial audit, rather will be extended to include the accounting terminology that would increase the circle of interested users. However, this extended version of the term base requires a more comprehensive study of the conceptual and terminological structures of both disciplines that falls outside the scope of this study.

3.2 Microstructure of a term record

There is no standard structure of a terminological entry that would meet all the objectives different terminological resources are supposed to accomplish. Researchers (Mayer, 2013; L'Homme, 2013) give an overview of what type of data categories are found in existing terminological databases and what needs they are supposed to fulfil. The list differs depending on whether the resource is term- or concept-oriented and whether it has descriptive or prescriptive function. The target users' needs are of great importance. Generally, term records are expected to contain a headword term, subject field label, existing linguistic forms to refer to the given concept (synonyms, short forms, spelling variants), usage labels, definitions, context, phraseological information, sources, etc.

This section deals with the basic, mainly content-related, data categories for the micro-structure of the term record in a proposed English-Georgian database of financial audit terminology, the necessity of which is foreseen based on the small-scale research of financial audit concepts and terms given in chapter 2.

The information in the term record will be distributed on two levels – concept and term level. Both, concept and term levels will be represented in the two languages English and Georgian.

Concept level will represent the concept-related information allocated in three types of data categories: core definition; definition note and source references.

Core definition will include the most salient, central components of a concept that is necessary for its identification and differentiation from other concepts.

Definition note will make those essential characteristics and close conceptual relationships explicit that helps the user to gain the understanding of the subject matter so as to be able to explain it and further produce specialized texts fluently.

Source references: The definition is to be created and adapted by a terminologist based on information given in the Handbook comprising standards on auditing. The internal structure of the issued standards is quite complex but are adopted and enforced as a whole. Those standards, depending on which level of the audit process or what type of audit engagements they refer to, are indicated by separate names: International Standards on Auditing (ISA), International Standards on Review Engagements (ISRE); International Standards on Quality Control (ISQC), etc. In case of polysemy - when two different concepts defined within the context of two different standards contained in the Handbook are designated by the same term – indication of the name of a particular standard is of great importance. Polysemy is not an alien feature to audit terminology. For example, the term *inspection* refers to two concepts defined in the glossary of the Handbook:

1. (as an audit procedure) Examination of records and documents (internal, external, in paper or electronic form) or physical examination of an asset. (ISA)
2. (in relation to quality control of completed engagements) Procedures designed to provide evidence of compliance by engagement teams with the firm's quality control policies and procedures. (ISQC)

In this case, it is especially important to indicate the corresponding Standard (ISA, ISQC or others).

It should also be noted that there may be concepts that are not directly defined in the glossary of those Standards, but that the terminologist needs to construct corresponding definitions based on information disseminated within the Standards with the help of a corpus and complement the information with other sources that may be other existing dictionaries or terminological resources.

Considering the circumstances that the *core definition* and *definition note* may be created based on different sources, there will be two different slots for indicating the source, namely: *Definition source* and *Definition note source*.

As noted above, definitions and definition notes will be given both in English and Georgian languages. Referring to one and the same concept, they will be only translation of each other (English as a source) with no difference in content. All terminological units appearing in the *Definitions* and *Definition Notes* will be highlighted and cross-referenced to the corresponding term record. To save searching time for a user interested only in the equivalent of the highlighted terminological unit in another language of the term base (either English or Georgian), the user will be able to access it only by hovering over the cross-referenced term with the cursor without visiting the linked term record.

The term level will be represented separately both for English and Georgian languages and will include the information on the corresponding terms including all variations and collocational behavior.

All terms including the officially accepted term, its variant or abbreviations will be presented separately in their own term blocks.

Each of them will include the following categories:

Status – it will indicate whether the term is preferred, admitted, deprecated, etc.

Context – it will include an example sentence(s) where the term is used. *Context* is intended to be obligatory for the terms with the status - preferred term. Otherwise, it may be omitted.

Context source - When the example sentences are taken from ISAs, it is intended to indicate the number of those standards. For example, whether it is taken from ISA 200, ISA 210 etc. The English-Georgian Parallel Corpus used in this study contains metadata about the sources for each sentence pair that can be used as a reference.

Note – this slot will be used to further comment shortly on the usage patterns of any specific term variant, when necessary.

Collocations - Since the source language for the specialized collocations is English, it will be included only for the English language. Throughout this study, collocations were obtained only for the terms with the status *preferred*, that's why it will be presented only in the block dedicated to them. The collocations section will be further subdivided into two broad categories according to the part of speech of the collocates – *verb + term* and *adjective + term*, where verbal and adjectival collocations will be represented, respectively. The collocations will be presented as tables where the English version will be accompanied with the Georgian translation equivalent.

Since verbal collocates contribute a lot to describing the processes related to the concept designated by the term, they will be ordered according to the phases or stages of those processes as it may take place in real life. For example, the activities the auditor can perform with the audit evidence during the whole audit process may be ordered in the following way: to search, obtain, process (work on them) and make them available to interested parties. Such organization is believed to contribute to better perception of the knowledge system related to the corresponding concept.

Apart from this, verbal collocations will be further organized based on semantic properties. Depending on the type of activities performed, the collocations sharing the general meaning will be grouped together. A short paraphrase of shared meaning will be given for each group that will make the

navigation easier in possible cases where many verbal collocations may be listed⁶³. They will possibly be named as *meaning explanation*.

For example, the verbal collocates of *opinion* can be grouped as follows:

develop an OPINION from something: base on

give an OPINION: form, express, provide, issue, modify

deny giving an OPINION: disclaim

The verbal collocates of the terminological unit *audit documentation* can be represented in the following way:

collect DOCUMENTATION: access to, select, record, prepare, assemble

work on DOCUMENTATION: inspect, review

make changes in DOCUMENTATION: modify

get rid of DOCUMENTATION: delete, discard

The section *collocations* will also consist of the data category *collocation note*.

Collocation note will further clarify any specific characteristic of each collocate and provide instructions on proper usage, when necessary. When a collocation does not pose any specific challenge in usage or translation, rather serves the sole purpose of specialized knowledge transfer, the translation equivalent will suffice without the need of further commenting.

For example, the verbal collocate - *modify* - will be accompanied by the data category *collocation note* when it combines with the term *audit opinion*, but not in the case of the term *audit documentation*. Namely, it can be commented that *modify the opinion* does not mean modification/change of any type of opinion, rather - to express a modified opinion.

The information on the Georgian terms will follow after the English version. The Georgian section will include the names of data categories in the Georgian language.

3.3. Illustrative examples of term records

This section provides examples of three term records [AUDIT OPINION; AUDIT DOCUMENTATION; AUDIT EVIDENCE] created as part of the collection and analysis of audit terms

⁶³ Partly following the method used in DiColInfo database (L'Homme, 2009).

within the limits of this thesis. They are intended to illustrate the possible form of a term record in the proposed English-Georgian database of financial audit terminology.

I AUDIT OPINION

Concept level

ENGLISH

Definition:

An auditor's conclusion on the extent to which audit evidence [აუდიტის მტკიცებულება] refutes or confirms the purpose of an audit [აუდიტი].

Definition Source: O'Regan, D. (2004). *Auditor's dictionary: Terms, Concepts, Processes and Regulations*.

Definition Note:

Auditor's opinion [აუდიტორული მოსაზრება] is part of an auditor's report [აუდიტორის დასკვნა] prepared in external audit [გარე აუდიტი].

Unmodified opinion [არამოდიფიცირებული მოსაზრება] and modified opinion [მოდიფიცირებული მოსაზრება] are types of auditor's opinion [აუდიტორული მოსაზრება].

Definition Note Source: International Standards on Auditing (ISA). (2020)

GEORGIAN

განმარტება [definition]⁶⁴:

აუდიტორის დასკვნა იმასთან დაკავშირებით თუ რამდენად უარყოფს ან ადასტურებს აუდიტის მტკიცებულება [audit evidence] აუდიტის [audit] შესაბამის მიზანს.

განმარტების წყარო [definition source]: O'Regan, D. (2004). *Auditor's dictionary: Terms, Concepts, Processes and Regulations*.

⁶⁴ The English translations in square brackets [] next to the Georgian names of data categories are presented here only for the purpose of better understanding for those readers who do not speak Georgian. They are not supposed to appear this way in the planned term base.

განმარტების შენიშვნა **[definition note]:** აუდიტორული მოსაზრება [auditor's opinion] წარმოადგენს გარე აუდიტის [external audit] შედეგად მომზადებული აუდიტორის დასკვნის [auditor's report] ნაწილს.

აუდიტორული მოსაზრების [auditor's opinion] სახეობაა არამოდიფიცირებული მოსაზრება [unmodified opinion] და მოდიფიცირებული მოსაზრება [modified opinion].

განმარტების შენიშვნის წყარო **[definition note source]:** International Standards on Auditing (ISA). (2020)

Term level

ENGLISH

Audit opinion

Status: preferred term

Context: A component auditor may be required by statute, regulation or for another reason, to express an audit opinion on the financial statements of a component.

Context Source: International Standards on Auditing (ISA) 600

Collocations:

Verb + term

<i>Meaning explanation:</i> develop an opinion from something	
to base audit opinion on something / audit opinion is based on something	აუდიტორის მოსაზრება ეფუძნება / ეყრდნობა
<i>Meaning explanation:</i> give an opinion	
form audit opinion	აუდიტორის მოსაზრების ჩამოყალიბება
express audit opinion	

provide audit opinion issue audit opinion	აუდიტორის მოსაზრების გამოთქმა
modify* audit opinion	მოდიფიცირებული მოსაზრების გამოთქმა / მოსაზრების მოდიფიცირება
<i>Meaning explanation: deny giving an opinion</i>	
disclaim audit opinion	უარი მოსაზრების გამოთქმაზე

***Collocation Note:** to *modify an opinion* means to express any type of modified opinion – qualified opinion, adverse opinion or a disclaimer of opinion.

Adjective + term

Separate audit opinion	ცალკე მოსაზრება
------------------------	-----------------

Auditor's opinion

Status: admitted term

Opinion

Status: admitted term

GEORGIAN

აუდიტორული მოსაზრება

სტატუსი [status]: ოფიციალურად მიღებული ტერმინი [preferred term]

კონტექსტი [context]: სუბიექტისგან აუდიტორის დამოუკიდებლობა იცავს აუდიტორის შესაძლებლობას, ჩამოაყალიბოს აუდიტორული მოსაზრება ისეთი ზემოქმედების გარეშე, რომელსაც შეუძლია ამ მოსაზრების კომპრომეტირება.

კონტექსტის წყარო [context source]: International Standards on Auditing (ISA) 200

აუდიტორის მოსაზრება

სტატუსი **[status]**: ნებადართული [admitted]

შენიშვნა **[note]**: ტერმინის 'აუდიტორის მოსაზრება' გამოყენება სინტაქსურად უფრო გამართული და დასაშვებია ყველა ტიპის კონტექსტში ვიდრე ტერმინი 'აუდიტორული მოსაზრება'⁶⁵.

მოსაზრება

სტატუსი **[status]**: ნებადართული [admitted]

II AUDIT DOCUMENTATION

Concept level

ENGLISH

Definition:

Records of performed audit procedures [აუდიტის პროცედურა], obtained relevant audit evidence [აუდიტის მტკიცებულება] and conclusions the auditor [აუდიტორი] reached.

Definition Source: International Standards on Auditing (ISA). (2020)

Definition Note:

Audit documentation may be recorded on paper or on electronic or other media. Depending on various factors, audit documentation may include audit programs [აუდიტის პროგრამა], analyses [ანალიტიკური დოკუმენტები], checklists, letters of confirmation [დასტურის წერილები] and representation [ხელმძღვანელობის ოფიციალური წერილები], correspondence concerning significant matters, etc.

Definition Note Source: International Standards on Auditing (ISA). (2020)

⁶⁵ Translation in English: The term აუდიტორის მოსაზრება is more flexible to be used over the officially accepted variant (აუდიტორული მოსაზრება) in all types of context.

GEORGIAN

განმარტება [definition]:

ჩანაწერები, რომლებიც ეხება აუდიტორის [auditor] მიერ ჩატარებულ აუდიტის პროცედურებს [audit procedures], მოპოვებულ აუდიტის მტკიცებულებებს [audit evidence] და გამოტანილ დასკვნებს.

განმარტების წყარო [definition source]: International Standards on Auditing (ISA). (2020)

განმარტების შენიშვნა [definition note]:

აუდიტის დოკუმენტაცია შესაძლოა არსებობდეს ქაღალდზე, ელექტრონულად ან რაიმე სხვა ფორმით. სხვადასხვა ფაქტორის გათვალისწინებით აუდიტის დოკუმენტაცია შესაძლოა მოიცავდეს აუდიტის პროგრამას [audit program], ანალიტიკურ დოკუმენტებს [analyses], საკონტროლო სიას, დასტურის წერილებს [letter of confirmation] და ხელმძღვანელობის ოფიციალურ წერილებს [letter of representation], მნიშვნელოვან საკითხებთან დაკავშირებულ მიმოწერის მასალებს და სხვ.

განმარტების შენიშვნის წყარო [definition note source]: International Standards on Auditing (ISA). (2020)

Term level

ENGLISH

Audit documentation

Status: preferred term

Context: Audit documentation provides evidence that the audit complies with the ISAs.

Context Source: International Standards on Auditing (ISA) 230

Collocations:

Verb + term

Meaning explanation: **Collect documentation**

access to audit documentation	აუდიტის დოკუმენტაციით სარგებლობა
select audit documentation	აუდიტის დოკუმენტაციის შერჩევა
record audit documentation	აუდიტის დოკუმენტაციის წარმოება
prepare audit documentation	აუდიტის დოკუმენტაციის მომზადება
assemble audit documentation	აუდიტის დოკუმენტაციის შეკრება
<i>Meaning explanation: Work on documentation</i>	
inspect audit documentation	აუდიტის დოკუმენტაციის ინსპექტირება
review audit documentation	აუდიტის დოკუმენტაციის მიმოხილვა
<i>Meaning explanation: Make changes in documentation</i>	
modify audit documentation	აუდიტის დოკუმენტაციის შესწორება
<i>Meaning explanation: Get rid of documentation</i>	
delete audit documentation	აუდიტის დოკუმენტაციის განადგურება
discard audit documentation	აუდიტის დოკუმენტაციის გადაყრა

Adjective + term

new audit documentation	ახალი დოკუმენტაცია
existing audit documentation	არსებული დოკუმენტაცია
appropriate audit documentation	შესაფერისი დოკუმენტაცია
sufficient audit documentation	საკმარისი დოკუმენტაცია

Audit working papers

Status: admitted term

Context: Any obligations to provide audit working papers to other parties.

Context Source: International Standards on Auditing (ISA) 210

GEORGIAN

აუდიტის დოკუმენტაცია

სტატუსი [status]: ოფიციალურად მიღებული ტერმინი

კონტექსტი [context]: აუდიტორმა აუდიტის დოკუმენტაციაში უნდა ასახოს სათანადო ეთიკური მოთხოვნების დაცვასთან დაკავშირებით გამოვლენილი პრობლემები და მათი გადაჭრის გზები.

კონტექსტის წყარო [context source]: International Standards on Auditing (ISA) 220

აუდიტის სამუშაო დოკუმენტები

სტატუსი [source]: ნებადართული

კონტექსტი [context]: სხვა მხარეებისთვის აუდიტის სამუშაო დოკუმენტების მიწოდების ნებისმიერი ვალდებულება.

კონტექსტის წყარო [context source]: International Standards on Auditing (ISA) 210

III AUDIT EVIDENCE

Concept level

ENGLISH

Definition

Audit evidence is information used by the auditor [აუდიტორი] in arriving at the conclusion on which the auditor's opinion [აუდიტორული მოსაზრება] is based.

Definition Source: International Standards on Auditing (ISA). (2020)

Definition Note:

Measure of the quantity of audit evidence is sufficiency [საკმარისობა]

Measure of the quality of audit evidence is appropriateness [შესაფერისობა]

Auditor [აუდიტორი] obtains audit evidence by performing a variety of audit procedures [აუდიტის პროცედურა]

Definition Note Source: International Standards on Auditing (ISA). (2020)

GEORGIAN

განმარტება [definition]:

აუდიტის მტკიცებულება არის ინფორმაცია, რომელსაც იყენებს აუდიტორი [auditor] ისეთი დასკვნების გამოსატანად, რომელსაც დაეყრდნოდა აუდიტორის მოსაზრება [auditor's opinion].

განმარტების წყარო [definition source]: International Standards on Auditing (ISA). (2020)

განმარტების შენიშვნა [definition note]:

აუდიტის მტკიცებულების რაოდენობის საზომია საკმარისობა [sufficiency].

აუდიტის მტკიცებულების ხარისხის საზომია შესაფერისობა [appropriateness].

აუდიტორი [auditor] აუდიტის მტკიცებულებებს [audit evidence] მოიპოვებს აუდიტის სხვადასხვა პროცედურების [audit procedures] ჩატარების გზით.

განმარტების შენიშვნის წყარო [definition note source]: International Standards on Auditing (ISA). (2020)

Term level

ENGLISH

Audit evidence

Status: preferred term

Context: The auditor is required to consider the reliability of information to be used as audit evidence.

Context Source: International Standards on Auditing (ISA) 200

Collocations:

Verb + term

<i>Meaning explanation:</i> Search for audit evidence	
seek audit evidence	აუდიტის მტკიცებულებ(ებ)ის მოძიება
<i>Meaning explanation:</i> Get audit evidence	
obtain audit evidence	აუდიტის მტკიცებულებ(ებ)ის მოპოვება
acquire audit evidence	
gather audit evidence	აუდიტის მტკიცებულებების შეკრება
<i>Meaning explanation:</i> Work on audit evidence	
document audit evidence	აუდიტის მტკიცებულებ(ებ)ის დოკუმენტირება / დოკუმენტურად ასახვა
use audit evidence	აუდიტის მტკიცებულებ(ებ)ის გამოყენება
evaluate audit evidence	აუდიტის მტკიცებულებ(ებ)ის შეფასება

Meaning explanation: Audit evidence becomes available

provide audit evidence	იძლევა აუდიტის მტკიცებულებ(ებ)ს/ უზრუნველყოფს აუდიტის მტკიცებულებ(ებ)ით / მტკიცებულებ(ებ)ს
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Adjective + term

relevant audit evidence	შესაბამისი მტკიცებულებები
sufficient audit evidence	საკმარისი მტკიცებულებები
appropriate audit evidence	შესაფერისი მტკიცებულებები
contradictory audit evidence	ურთიერთსაწინააღმდეგო მტკიცებულებები
persuasive audit evidence	სარწმუნო / დამაჯერებელი მტკიცებულებები
additional audit evidence	დამატებითი მტკიცებულებები
necessary audit evidence	აუცილებელი მტკიცებულებები
extensive audit evidence	დეტალური მტკიცებულებები
substantive audit evidence	ძირითადი მტკიცებულებები
reliable audit evidence	საიმედო მტკიცებულებები
important audit evidence	მნიშვნელოვანი მტკიცებულებები
direct audit evidence	უშუალო მტკიცებულებები

Evidence

Status: admitted term

GEORGIAN

აუდიტის მტკიცებულება

სტატუსი [status]: ოფიციალურად მიღებული ტერმინი

კონტექსტი [context]: მცირე სუბიექტების კონტროლის გარემოს ელემენტებისთვის აუდიტის მტკიცებულებები შეიძლება არ იყოს დოკუმენტურად გაფორმებული.

კონტექსტის წყარო [context source]: International Standards on Auditing (ISA) 315

მტკიცებულება

სტატუსი [status]: ნებადართული

Such representation of conceptual, terminological and collocational information is believed to fulfill at least the basic needs of the intended users of the proposed terminological database for the field of auditing. However, this is only a preliminary model of the term record that is created considering the results of studying the usage of audit terms and their typical collocates in International Standards on Auditing. It should also be noted that the study was quite limited to only several audit concepts. Further research may lead to the need for additional data categories that will manage other challenges that have not yet been identified at this point.

CONCLUSION

The main objective of our research was to analyze conceptual and linguistic characteristics of financial audit terminology presented in the international auditing standards and propose an initial model of an online bilingual English-Georgian database for financial audit terminology tailored to fit the specificities of this subject field.

Considering the fact that economic and financial affairs are one of the essential aspects of our daily life, we claimed that terminology of financial audit would have been quite similar to the general language vocabulary. Hence, we decided to study the characteristics of financial audit terms as opposed to the corresponding words or expressions in general language. Accordingly, our research was based on the following questions:

1. Whether terminologization takes place in designating financial audit concepts in the English language.
2. Whether the lexical environment (the selection and usage of typical collocates) of financial audit terms (English) differs from its counterparts in general language, and if so what are underlying reasons?
3. How does the English terminology (terminological variation) influence the Georgian one in the field of auditing and what determines the selection of the 'proper' Georgian translation equivalents for terms or specialized collocations?

For the purposes of our research, we first created a specialized English corpus (The Audit Corpus) of professional standards for auditing of financial statements on Sketch Engine. Then, we tried to combine onomasiological and semasiological approaches to access the basic financial audit concepts and corresponding terminology. Namely, we used the concept map structured by the European Court of Auditors to acquire a general understanding of principles and working phases in the area of financial audit. Then certain Sketch Engine tools (Automatic Keyword extraction, Word Sketch and basic CQL) were used to extract and collect the list of financial audit terms. We focused only on terminological units being nouns or noun-phrases. Overall, 127 single and multi-word terminological units were collected at this point. The list of terms obtained made it clear that designating financial audit concepts with multi-word terminological units is a common practice and lexical units of general language vocabulary is the main source used for naming the concepts in this subject field. Thus, terminologization is common term creation strategy in auditing field.

Then we selected one of the concepts – OPINION - to analyze its conceptual characteristics and collocational behavior in general language and specialized sub-language of auditing in English. For this reason, we examined its definitions in general language dictionaries and specialized resources, as well as its typical collocates drawn up from corpora of general English language and specialized languages of Auditing and Law. As a result, significant changes were observed not only on the conceptual level but also on lexical level. Namely, typical collocate candidates (nominal/adjectival and verbal) in specialized sub-language of auditing was considerably different as opposed to the general language. More detailed examination of contexts and definitions of each collocate (adjectival and verbal) further revealed that the selection of those particular collocates for the terms is greatly determined by the knowledge organization of the field of auditing.

The adjectival and nominal collocates were possible to be grouped in two ways: some form subordinate terms that can further expand the wordlist of the term base. Others contribute only to expression and transfer of domain specific knowledge and could be qualified as specialized collocations. Although, a more detailed study of the concepts through further reading of specialized literature is needed to differentiate and label them properly.

Apart from describing processes related to the concept, verbal collocates also reflect general background and associations (whether positive or negative, acceptable or not acceptable) related to the concept in specialized environment. Such as, for example, those types of *opinions* generally perceived as a negative evaluation given by an auditor combine with verbs with slightly negative connotations. In one particular case, even the meaning of a verbal collocate was different from what the user may have been familiar with in general usage. For example, the specialized collocation – *modify an opinion* – in the context of auditing means to express one of the types of modified opinions, rather than perform modifications/changes in the opinion already expressed and issued by an auditor.

Afterwards, we examined the concept of OPINION and corresponding terms and collocations in the Georgian language. The Accounting and Auditing sub-corpus of the English-Georgian Parallel Corpus was used to collect the data needed for this purpose. We researched the equivalence in translation between English and Georgian terms and term variants on the one hand, and collocational patterns on the other. It has been observed that terminological variation takes place both in English and Georgian languages – there is an officially recognized term indicated in glossaries and at the same time the term variants for the same concept appear in different contexts. It should also be noted here that there was not necessarily a one-to-one correspondence in translation between Georgian and English term variants. In the particular case of the concept OPINION, terminological variations do not seem to pose specific

problems in the English language and the usage of term variants are dictated by linguistic circumstances in various contexts. For the Georgian language, the officially accepted term is the most challenging since it is not flexible to be used in most syntactic structures and often becomes the reason of producing syntactically or semantically incorrect combinations. That, in turn, leads to incoherent and inconsistent usage that makes us think that critical revision of officially recognized terminology in Georgian is needed by specialists of the field of auditing.

It has also been observed that in specialized collocations where there are many possible equivalents (close synonyms) for collocates in Georgian, the selection of the 'proper'/accepted translation seemed to be purely the result of consensual usage by specialists. As were the cases in the following:

In *appropriate audit evidence*, the collocate appropriate is always translated as შესაფერისი. However, any of the other synonyms of this lexical unit - შესაბამისი, სათანადო, მართებული - would not violate any linguistic rule.

Or in *modify audit opinion* the only accepted translation for the collocate modify is მოდიფიცირება, in circumstances when other synonymous lexical units - შეცვლა, შესწორება - could function in the same way if it was agreed so by field specialists.

Considering the results of this small-scale research on financial audit terminology, we tried to identify the necessary data categories for the planned bilingual English-Georgian online terminological data base. As a result, we found it important to create a model which will follow a concept-oriented approach, where separate term records are dedicated to each concept. It is an attempt to follow most of the current trends of describing terminology that was discussed in the 1st chapter of this thesis. Hence, we distributed information on two – concept and term – levels in both – English and Georgian – languages. We found it important to make the possibly complex, technical definitions easily readable and perceivable for the user and distributed it into two categories. Namely, *core definition* describes the most salient central components of a concept, while *definition note* will include additional relevant characteristics and close conceptual relationships necessary for the user to get to the core of the concept.

On the term level, we believe that among the most important features (apart from the basic categories such as status, context, context sources, etc.) of the proposed model is the inclusion of a collocations section and a usage notes section. Specialized *collocations* grouped and organized based on syntactic and semantic properties and accompanied with Georgian translations as well as general

meaning explanations for each group is believed to be useful for decoding and encoding domain specific knowledge in English and Georgian languages. *Notes* for particular collocations and terms (where necessary) enable the terminologist to explicitly formulate and encode in the database any specific usage and insight observed during conceptual and terminological analysis conducted in a way that was done during this study. On the other hand, *Notes* can provide additional help especially to those users working under time constraints as they can have quick access to ready-made knowledge and usage instructions without doing full-scale, time-consuming terminological analysis by themselves.

This research enabled us to identify a few interesting aspects of the financial audit terminology that are worth being considered while planning the term base for this field of study. Since the research study carried out was limited in scale and time, it should be taken as a starting point and may not represent the whole picture of those characteristics and challenges that this specific subject field may reveal in English and Georgian languages and for their combination in one database.

The specialized language of auditing is much more than that of financial audit and is used in many other contexts than one Handbook of the Professional Standards, such as the auditor's reports, the audit documentation, learning materials, guidelines, blogs and online newspaper articles dedicated to the matters related to auditor's work, etc. Apart from this, there are quite a number of versions of the internationally accepted professional standards for auditors issued by different organizations in different countries, not to mention the national guidelines. Larger, more balanced and representative corpora both in English and Georgian languages equipped with better automatic or semi-automatic analysis or extraction tools than used for this research, is believed to be more informative making possible more generalized and reliable results.

We already mentioned in chapter 3 that auditing is closely related to the field of accounting. Even more, the auditor's profession is unimaginable without accounting since the main point of audit is to check the work of accounting records. The intended users of an audit term base are generally interested in accounting terminology as well. Thus, the extension of this term base to include the wide spectrum of terminology of both of those disciplines can be beneficial for those users. Although extension in objectives will also require to extend not only the wordlist of the term base, but also the data categories (at the very least, it will cause the necessity of adding subject field labels). In any case, this will obviously need further research and observation that can be a future prospect of such project.

Even within this study, we only analyzed nominal terms. Considering the fact that terminologization is a common term creation strategy in the auditing field, terms belonging to word class of adjectives and verbs play an important role in its terminological system. It should also be noted that even lexical units being metaphorical expressions in general language (such as whistleblower, arm's length transaction, cap and trade, carve-out method, walk-through test⁶⁶, etc.) appear as terms in auditing field. The collocational patterns of such terminological units in specialized context as well as their translation equivalents in Georgian may lead to interesting conclusions that can constitute a rich source of material for any future research related to this topic.

⁶⁶ These terms are included in the glossary of the Handbook accompanied with definitions.

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APPENDICES

Appendix 1: The final list of multi-word expressions (manually filtered results) extracted from the Audit Corpus using the Sketch Engine tool for automatic Keyword extraction.

material misstatement	modified opinion
audit evidence	comprehensive income
risk of material misstatement	preparation of financial statements
financial statement	control policy
financial reporting framework	sector auditor
engagement team	general purpose financial statement
assurance engagement	statement of cash flows
accounting estimate	professional competence
audit procedure	substantive analytical procedure
applicable financial reporting framework	public sector auditor
engagement partner	interim date
audit engagement	international ethics standards board
ethical requirement	information system
financial information	segregation of duties
engagement quality	international auditing
relevant ethical requirement	financial instrument transaction
appropriate audit	date of the financial statements
appropriate audit evidence	inherent limitation
internal control	external confirmation procedure
sufficient appropriate audit evidence	risk of fraud
component auditor	material inconsistency
service organization	audit sampling
assessed risk	related control
independent auditor	inventory count
service auditor	attestation engagement
assurance report	remediation process
group engagement	significant class of transactions
system of quality management	national requirement
internal audit function	effective date
written representation	significant transaction
subject matter information	review report
professional judgment	related services pronouncement
reasonable assurance	identified risk
key audit matter	adverse conclusion
going concern	continuance of client relationships
intended user	user of the financial statements
agreed-upon procedure	misappropriation of assets
conforming amendment	presentation of the financial statements
engagement letter	remedial action
international financial reporting standards	statements section
related party relationship	practitioner

single financial statement	direct engagement
reporting responsibility	possible management bias
engagement circumstance	review of interim financial information
external confirmation	spectrum of inherent risk
review of financial statements	conduct of an audit
significant doubt	complex entity
related service	overall response
engagement documentation	basis for qualified opinion
quality management for firms	auditor address
consequential amendment	cash flow
regulatory requirement	adequate disclosure
significant deficiency	financial statement of listed entities
point estimate	significant risk of material misstatement
uncorrected misstatement	engagement risk
special purpose framework	ethical responsibility
comparative information	public sector
prospective financial information	exercise of professional skepticism
risk assessment process	pricing service
accounting record	initial audit
user entity	indicator of possible management bias
group engagement team	fair value measurement
related party	review procedure
audit function	control procedure
financial instrument	engagement report
quality management	financial instruments
international standards	engagement file
summary financial statement	subsidiary ledger
operating effectiveness	persuasive audit evidence
related disclosure	identified risk of material misstatement
inherent risk	degree of estimation
audit quality	scope of the engagement
fair presentation	cash receipt
underlying subject matter	written agreement
assertion level	network service
interim financial information	oversight of the financial statements
class of transactions	effect of uncorrected misstatements
group financial statement	term of audit engagements
assessed risk of material misstatement	term of audit
substantive procedure	consolidation process
analytical procedure	explanatory note
iesba code	working paper
user auditor	intellectual resource
audit documentation	professional accountancy
engagement quality reviewer	supplementary information
related services engagement	override of controls
professional skepticism	timing of the audit

estimation uncertainty	economic decision
accounting policy	management judgment
explanatory material	planned audit
applicable criterion	quality control procedure
compilation engagement	due care
internal auditor	planned audit procedure
internal audit	quality management project
engaging party	materiality level
test of controls	revenue recognition
agreed-upon procedures engagement	reporting provision
responsible party	monitoring of controls
review engagement	undetected misstatement
limited assurance engagement	uncorrected material misstatement
group audit	quality control management
predecessor auditor	date of the assurance report
control risk	compliance with relevant ethical requirements
audit strategy	complex firm
opinion section	special-purpose entity
additional procedure	measurement outcome
test of details	related note
financial reporting process	audit methodology
quality objective	audit file
professional standard	credit loss
appropriate authority	group-wide control
client relationship	other matter paragraph
subject matter	suspected fraud
external expert	rate of deviation
external information source	economic decision of users
significant accounting policy	additional consideration
confirmation request	engagement performance
subservice organization	acceptable level
fraud risk	governance structure
quality control review	suitable criterion
independence requirement	accounts receivable
external information	internal expert
previous audit	unusual transaction
control review	control deficiency
objective of the auditor	audit committee
going concern basis	small entity
change in equity	identified misstatement
framework for audit quality	initial audit engagement
relevant control	risk factor
direct assistance	withdrawal from the engagement
specific engagement	prior period financial statement
engagement quality control review	audit engagement letter
disclosure in the financial statements	additional audit procedure

audit plan	accounting practice
subsequent event	exercise of professional judgment
overall audit strategy	sole practitioner
reporting process	organizational status
material uncertainty	current audit
account balance	financial report
external auditor	legal counsel
control objective	name of the engagement partner
consolidated financial statement	final engagement file
prior period	group audit opinion
audit of the financial statements	outcome of the measurement
engagement team member	comparative financial statement
listed entity	applied criterion
audit firm	related risk
qualified opinion	audit process
risk assessment procedure	ethical value
control environment	general ledger
audited financial statement	final engagement
control activity	specific user
significant matter	degree of estimation uncertainty
significant judgment	extent of substantive procedures
professional accountant	group audit engagement
quality control	related party requirement
inherent risk factor	disclaimer of conclusion
current period	completed engagement
reasonable assurance engagement	sensitivity analysis
public sector entity	reporting objective
assessment procedure	detection risk
effectiveness of controls	audit regulator
deficiency in internal control	external individual
identified deficiency	professional body
audit opinion	accounting principle
engagement quality review	technological resource
opinion on the financial statements	expected credit loss
set of financial statements	appropriate consultation
monitoring activity	financial reporting requirement
suspected non-compliance	monetary amount
system of quality control	factual finding
appropriate evidence	requested written representation
network firm	substantive audit procedure
significant risk	unobservable input
basis of accounting	sample size
quality risk	related business process
circumstance of the engagement	monitoring process
fair value	separate opinion
appropriate addressee	non-financial information

auditor of the entity	professional behavior
unmodified opinion	reporting period
historical financial information	sampling unit
group management	financial liability
unadjusted financial information	modified conclusion
confirming party	content of the financial statements
pricing source	work of the component auditor
related party transaction	qualified opinion section
business risk	possible measurement outcome
party transaction	additional audit evidence
risk assessment	governance of the entity
quality control policy	common financial information
audit consideration	alternative audit procedure
international independence standards	recurring engagement
statement of financial position	implication for the audit
valuation technique	assurance standards
going concern basis of accounting	sampling risk
qualified conclusion	public sector audit
special purpose financial statement	qualitative disclosure
summary of significant accounting	audit technique
statement of changes in equity	audit result
significant assumption	indirect control
compliance framework	independent practitioner
auditing standard	future event
management of the entity	misstatement resulting from fraud
summary of significant accounting policies	additional disclosure
automated control	service delivery center
financial performance	valuation of financial instruments
third-party pricing source	physical inventory count
general purpose framework	physical inventory
element of a financial statement	assurance report on controls
group engagement partner	confirmation procedure
quality review	statement of comprehensive income
management bias	agreed-upon procedures report
operating effectiveness of controls	audit work
adverse opinion	disclaimer of opinion
accompanying financial statement	period end
fraudulent financial reporting	audit risk

Appendix 2: The list of financial audit terms obtained from the Audit Corpus using the *word sketch* tool in Sketch Engine.

1. Auditor
2. Component auditor
3. Service auditor
4. User auditor
5. External auditor
6. Internal auditor
7. Group auditor
8. Audit engagement
9. Group audit engagement
10. Assurance engagement
11. Limited assurance engagement
12. Reasonable assurance engagement
13. Compilation engagement
14. Agreed-upon procedures engagement
15. Review engagement
16. Related services engagement
17. Attestation engagement
18. Direct engagement
19. Audit procedure
20. Substantive procedure
21. Analytical procedure
22. Risk assessment procedure
23. Agreed-upon procedure
24. Review procedure
25. Quality control procedure
26. Confirmation procedure
27. External confirmation procedure
28. Audit evidence
29. Audit conclusion
30. Qualified conclusion
31. Adverse conclusion
32. Modified conclusion
33. Unmodified conclusion
34. Assurance conclusion
35. Review conclusion
36. User entity
37. Listed entity
38. Public sector entity
39. Small- / medium-sized entities
40. Owner-managed entity
41. Government entity
42. Economic entity
43. Legal entity
44. Audit firm
45. Network firm

46. Audit opinion
47. Unmodified opinion
48. Modified opinion
49. Qualified opinion
50. Adverse opinion
51. Disclaimer of opinion
52. Auditor's report
53. Management report
54. Annual report
55. Assurance report
56. Agreed-upon procedures report
57. Review report
58. Engagement report
59. Compilation (engagement) report
60. Financial report
61. Audit documentation
62. Engagement documentation
63. Ethical requirement
64. Regulatory requirement
65. Statutory requirement
66. Quality control review
67. Internal quality control review
68. External quality control review
69. Audit risk
70. Risk of material misstatement
71. Detection risk
72. Significant risk
73. Control risk
74. Quality risk
75. Inherent risk
76. Credit risk
77. Fraud risk
78. Market risk
79. Liquidity risk
80. Engagement risk
81. Financial risk
82. Financial reporting risk
83. Performance materiality
84. Component materiality
85. Engagement team
86. Engagement partner
87. Engagement quality reviewer
88. Engagement letter
89. Engagement file
90. Audit file
91. Risk assessment
92. Risk assessment report
93. Audit function

- 94. Internal audit function
- 95. Key audit matters
- 96. Audit plan
- 97. Audit regulator
- 98. Audit sampling
- 99. Audit finding
- 100. Audit program
- 101. Audit client
- 102. Audit appointment
- 103. Auditor judgement
- 104. Professional judgement
- 105. Professional skepticism
- 106. Financial statement
- 107. Audited financial statement
- 108. Comparative financial statement
- 109. Group financial statement
- 110. Summary financial statement
- 111. Historical financial statement
- 112. Element of financial statement
- 113. Date of financial statement
- 114. Date of approval of financial statement
- 115. General purpose financial statement
- 116. Special purpose financial statement
- 117. Group financial statement
- 118. Personnel
- 119. Service provider
- 120. Practitioner
- 121. Reviewer
- 122. External individual
- 123. Material misstatement
- 124. Uncorrected misstatement
- 125. Corrected misstatement
- 126. Tolerable misstatement
- 127. Projected misstatement