

German Terminology of Accounting and Auditing: Lexical and Semantic Features

The paper examines the lexical and semantic features of the German terminology system of accounting and auditing. The research corpus comprises approximately 6,000 terms and terminological combinations extracted from specialized dictionaries and online lexicons. The German terminology of accounting and auditing is characterized as an organized, semantically and structurally coherent system of inter-related technical expressions connected by paradigmatic relationships. The thematic classification made it possible to identify ten groups of terms, the largest of which denote operations, actions, and processes (1,688 units), as well as properties, qualities, characteristics, and states (1,237 units). This highlights the process-oriented nature of the examined field. The analysis of paradigmatic relations revealed the active functioning of hyperonymic and hyponymic links, which ensure the hierarchical organization of the terminological material. Synonymy is represented by two main types – semantic identity and semantic similarity – with syntactic synonymic constructions prevailing. Antonymy is represented by four types: contradictory, complementary, contrary, and converse terms. Although less common, homonymy and paronymy still pose certain challenges for the unambiguous understanding of terms. Both intersectoral and intrasectoral homonyms were distinguished, their emergence being attributed to borrowing, semantic word formation, and the functioning of internationalisms across different terminological systems. Overall, the German terminology system of accounting and auditing is characterized by a high degree of systematization, a hierarchical structure, and diverse paradigmatic relations among terminological units, reflecting the complexity and multifaceted nature of the conceptual framework of this field of knowledge.

Keywords: German terminology, accounting, auditing, paradigmatic relations

Deutsche Terminologie der Buchhaltung und Wirtschaftsprüfung: lexikalisch-semantische Besonderheiten

Der Beitrag untersucht die lexikalisch-semantischen Besonderheiten des deutschen Terminologiesystems der Buchhaltung und der Wirtschaftsprüfung. Das Untersuchungskorpus umfasst rund 6000 Termini und terminologische Wortverbindungen, die aus Fachwörterbüchern und Online-Lexika extrahiert wurden. Die deutsche Terminologie der Buchhaltung und der Wirtschaftsprüfung wird als ein geordnetes, semantisch und strukturell kohärentes System miteinander verbundener Fachausdrücke charakterisiert, zwischen denen paradigmatische Beziehungen bestehen. Die thematische Klassifikation ermöglichte die Identifizierung von zehn Gruppen der Termini, wobei die umfangreichsten die Bezeichnungen von Operationen, Handlungen und Prozessen (1688 Einheiten) sowie von Eigenschaften, Qualitäten, Merkmalen und Zuständen (1237 Einheiten) darstellen. Dies unterstreicht den prozessualen Charakter des untersuchten Fachgebiets. Die Analyse der paradigmatischen Relationen zeigte das aktive Funktionieren von Hyperonymie- und Hyponymiebeziehungen auf, die die hierarchische Organisation des terminologischen Materials gewährleisten. Die Synonymie manifestiert sich in zwei Haupttypen – semantischer Identität und semantischer Nähe –, wobei syntaktische Synonymkonstruktionen überwiegen. Die Antonymie wird durch

vier Typen repräsentiert: kontradiktorische, komplementäre, konträre und konverse Termini. Homonymie und Paronymie, obwohl weniger verbreitet, bereiten dennoch gewisse Schwierigkeiten beim eindeutigen Verständnis der Termini. Unterschieden werden dabei branchenübergreifende und brancheninterne Homonymien, deren Entstehung auf Entlehnungen, semantische Wortbildung und das Funktionieren von Internationalismen in verschiedenen Terminologiesystemen zurückzuführen ist. Insgesamt zeichnet sich das deutsche Terminologiesystem der Buchhaltung und der Wirtschaftsprüfung durch einen hohen Systematisierungsgrad, eine hierarchische Struktur und vielfältige paradigmatische Relationen zwischen den terminologischen Einheiten aus, was die Komplexität und Vielschichtigkeit des begrifflichen Apparats dieses Wissensgebiets widerspiegelt.

Schlüsselwörter: deutsche Terminologie, Buchhaltung, Wirtschaftsprüfung, paradigmatische Relationen

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1. Introduction

The end of the 20th century is characterized by an increased scientific interest among linguists in studying individual specialized terminological systems. The subject of linguistic analysis by scholars has been terminological systems in technical, natural, and humanities related. Researchers pay particular attention to factors influencing the formation and development of specialized terminological systems, genetic, lexicographic, and functional parameters of professional vocabulary, processes of terminological derivation, etc. Terminology is one of the most important layers of vocabulary in any national language, requiring a deep and comprehensive study of terminological units, taking into account the principles and patterns of development of the lexical system of the language as a whole.

In recent years, German linguistics has been actively developing issues of terminology theory, considering the peculiarities of the development and functioning of individual specialized terminological systems (Adamzik 2018: 171–188, Roelcke 2020: 40). However, specialized linguistic studies that would systematically analyze the vocabulary, semantics, and paradigmatic relations of German accounting and auditing terminology are still lacking. Most works focus on translation and lexicographic processing of the German accounting and auditing terminological system. These include short specialized dictionaries of financial accounting terminology, such as „Basic Financial Accounting Terminology: An English-German Dictionary“ (Lueg/Wobst 2021), „Basic Cost Accounting Terminology: An English-German Dictionary“ (Lueg/Wobst 2022). Special attention should be paid to L. Evans' publications devoted to finance and accounting terminology. Thus, in the work „Observations

on the Changing Language of Accounting“ (Evans 2008), the author studies the use of English terms in the German context, such as *Accountantwesen*, *Accountants*, *Auditor*, etc. In the article „Language, Translation and the Problem of International Accounting Communication“ (Evans 2004), the author proves that linguistic misunderstanding in financial accounting terminology is one of the potential sources for the lack of equivalent implementation of International Financial Reporting Standards in different countries. Different legal systems, for example, of Great Britain (common law) and Germany (civil law), can complicate the translation and interpretation of concepts.

The relevance of our research is determined by the need to study the lexical-semantic features of the German accounting and auditing terminological system, to describe paradigmatic relations between them, which will contribute to the ordering of the studied terminological system, its unification, enable prediction of its further development, and open prospects for studying other terminological systems. The material for studying the specialized professional language was a continuous sample of German accounting and auditing terms from M. Possard's specialized dictionary „Buchhaltung von A-Z: Fachlexikon für Studium, Reifeprüfung und Ausbildung“ (Possard 2024) with a volume of about 5,700 terms and term combinations. The dictionary covers the most important accounting terms, which are explained in detail in alphabetical order. The continuous sample of terms from the above-mentioned dictionary was supplemented and clarified with terms and term combinations from the field of accounting and auditing, taken from seven modern online dictionaries and lexicons „Buchhaltung lernen einfach gemacht“ (<https://buchhaltung-lernen.de/buchhaltung-glossar.html>), „Buchhaltungsglossar: Wichtige Begriffe im Glossar erklärt“ (<https://www.bexio.com/de-CH/buchhaltung-glossar>), „Buchhaltungsglossar: Wichtige Begriffe leicht erklärt“ (<https://www.buchhaltung.de/glossar>), „Lexikon Buchhaltung von A-Z“ (<https://das-unternehmerhandbuch.de/lexikon-buchhaltung/>), „Lexikon für Buchhaltung: Begriffe rund um Steuern, Rechnungsstellung und Buchhaltung einfach erklärt“ (<https://debitoor.de/lexikon>), „Lexikon zur Buchhaltung: Die große Enzyklopädie der Buchhaltung“ (<https://buchhaltungslexikon.de>). The total sample of terms thus amounted to about 6,000 terms and term combinations.

The aim of the research is to describe the accounting and auditing terminological system in German as well as to establish the lexical-semantic specificity of the analyzed terminological system. The following general scientific and narrowly linguistic methods and techniques were applied in the work: the continuous sampling method for selecting the corpus of terminological units relevant to the research, the descriptive-analytical method for inventorying and systematizing terms, the component analysis method for creating a semantic typology of terminological units, the method of quantitative calculations – for establishing the quantitative characteristics of the studied terms and term combinations.

2. Theoretical Framework: Term and Terminological System

A term is a linguistic sign that has a precisely defined, unambiguous meaning in a specific field and serves to designate professional concepts (Hoffmann 1985: 78). It is a designation sign for a concept of a specific field, which is formed and defined according to certain rules (Felber 1984: 25). According to Möhn and Pelka (1984: 37), terms serve to designate concepts within a field and are related to each other in terminological systems. In this work, we generalize these definitions and define a term as a word or phrase that has its own definition, denotes a concept of a certain field of science or technology, formed in the process of cognition and reproduction of scientific and professional objects and relations between them.

One of the most important properties of terminology is its systematicity, which is noted in many scientific works. When defining the concept of a “terminological system”, researchers rely on the philosophical understanding of a system as a set of elements that are connected and interrelated. In terminology science, there are two opposing views on the systematicity of terminology. The first approach considers systematicity as an artificial phenomenon and defines a terminological system as an ordered set of terms, where each concept corresponds to one term. This approach is closely related to the processes of standardization of specialized terminologies (Wüster 1991) and is essentially based on an onomasiological perspective, proceeding from concepts to their linguistic designations. The second point of view assumes that the systematicity of terminology is natural because it reflects the systematicity of the world itself, which it describes. According to this approach, systematicity should be a basic principle of terminological research (Felber/Budin 1989); it largely corresponds to a semasiological perspective, which starts from terms and examines their meanings and conceptual relations. In our opinion, a terminological system is an ordered set of terms that acquires features of systematicity because of the gradual development of a certain science or field of knowledge, considering codification and normative linguistic requirements for the formalization of meanings of the conceptual continuum. We emphasize once again the importance of systematic organization of specialized terminology, which in our research is based on corresponding hierarchical concepts of accounting and auditing, confirming the existence of a separate specialized science related to serving auditors (audit organizations) and accounting as a field of professional activity.

3. Historical Development and Standardization of German Accounting and Auditing Terminology

German accounting and auditing terminology underwent significant development in the post-war period, which is related both to extralinguistic factors (formation of German statehood, democratic shifts, international contacts, etc.) and to the increased attention to theoretical and applied problems of national scientific terminology. The

“economic miracle” following the implementation of the Marshall Plan was associated with the emergence of many small and medium-sized private enterprises, which primarily needed competent accountants. At the same time, it should be considered that alongside the terminology developing in the Federal Republic of Germany, a distinct socialist accounting and auditing terminology was formed and used in the German Democratic Republic, reflecting the centrally planned economic system and its specific institutional structures. Terminologists, in turn, began to compile explanatory and translation dictionaries of accounting and auditing.

In this context, it is essential to clarify the concrete sources and mechanisms of standardization of German accounting and auditing terminology. Unlike medical or technical terminology, which is frequently standardized through formal norm-setting procedures such as those issued by the Deutsches Institut für Normung (DIN), accounting terminology in Germany has primarily developed under the influence of legal and institutional regulation. A central role has been played by the “Handelsgesetzbuch” (HGB), which codifies fundamental accounting principles and legally binding terminology. In the field of auditing, the “Wirtschaftsprüferordnung” (WPO) establishes the professional framework and terminology relevant to statutory audits. Furthermore, professional standards and interpretative guidance issued by the Institut der Wirtschaftsprüfer (IDW) have significantly contributed to terminological consolidation. Since the late 20th century, international harmonization processes have also exerted substantial influence, particularly through the adoption of the “International Financial Reporting Standards” (IFRS), which introduced additional conceptual and terminological adjustments into German accounting discourse.

4. Thematic Classification of German Accounting and Auditing Terminology

One of the key indicators of terminology systematicity is the presence of thematic groups. A thematic group is a class of words united by a common situation or theme, while a common nuclear sense is not mandatory for them. Describing terminology by thematic groups has a significant advantage, as it allows a deeper study of connections between words and phenomena they denote, analysis of the volume of word meanings and features of their usage. Within thematic groups, there are complementary or clarifying relationships, and the connection between thematic groups is carried out either by intersecting meanings of one group with meanings of other groups, or through semantic connections of one of the group elements with terms that are not part of this group.

German accounting and auditing terms can be divided according to thematic features, identifying groups of terms. In this work, we proceed from the thesis that the difference between thematic and lexical-thematic groups can be clearly traced: thematic groups are determined by extralinguistic factors and correlate with the external world, while lexical-semantic groups are determined by intralinguistic factors and correlate

with the semantic system of the language. A detailed study of thematic groups helps determine how terminological units objectify the material world, how society's experience is divided with their help. We understand a thematic group as a set of specialized terms united by a common theme. German accounting and auditing terms denote constituent elements, their relationships, and features of the modern accounting and auditing terminological system. We can divide them into several thematic names of categorical scientific concepts: objects, operations, processes, features, properties, etc. Based on semantic characteristics, we divide all studied German accounting and auditing terms into ten thematic groups:

1. names of operations, actions, and processes (1,688 terms): *Vorschuss* ,advance payment', *Buchhaltung* ,accounting', *Audit* ,audit', *Akkumulation* ,accumulation', *Inkasso* ,collection', *Prolongation* ,extension', *Fakturierung* ,invoicing', *Kalkulation* ,calculation', *Akquisition* ,acquiring', *Domizilierung* ,domiciliation', *Reservierung* ,reservation', *Rabattierung* ,discounting', *Provision* ,commission', etc.;
2. names of properties, qualities, features, and states (1,237 terms): *Break-even* ,break-even', *Insolvenz* ,insolvency', *Selbstliquidität* ,self-liquidity', *Konsistenz* ,consistency', *Kosten* ,cost', *Liquidität* ,liquidity', *Proxy* ,proxy', *Schulden* ,debt', *Wert* ,value', etc.;
3. names of indicators, quantities, and units of measurement (722 terms): *Index* ,index', *Koeffizient* ,coefficient', *Nominal* ,nominal', *Norm* ,norm', *Prozentsatz* ,percentage', *Saldo* ,balance', *Satz* ,rate', *Soll* ,debit', *Standard* ,standard', etc.;
4. names of financial documents and payment forms (690 terms): *a-conto* ,a-conto', *Akkreditiv* ,letter of credit', *Auftrag* ,order', *Bestellung* ,purchase order', *Derivat* ,derivative', *Erklärung* ,declaration', *Gutschein* ,voucher', *Konnossement* ,bill of lading', *Quittung* ,receipt', *Rechnung* ,invoice', *Zertifikat* ,certificate', *Zuteilung* ,allocation', etc.;
5. names of securities (388 terms): *Aktie* ,stock', *Anleihe* ,bond', *Einlage* ,deposit', *Emission* ,issuance', *Hypothek* ,mortgage', *Schuldschein* ,promissory note', *Vermögenswert* ,assets', etc.;
6. names of institutions, establishments, and their structural units (367 terms): *Bank* ,bank', *Börse* ,stock exchange', *Filiale* ,branch', *Fonds* ,fund', *Kasse* ,cash desk', *Pfandhaus* ,pawnshop', *Verwaltung* ,administration', etc.;
7. names of individuals (292 terms): *Anleger* ,investor', *Antragsteller* ,applicant', *Anwerber* ,acquirer', *Auditor* ,auditor', *Bürge* ,guarantor', *Einleger* ,depositor', *Girant* ,endorser', *Gläubiger* ,creditor', *Händler* ,dealer', *Kommissionär* ,commission agent', *Kreditgeber* ,lender', *Pfandnehmer* ,pledgee', *Scheckaussteller* ,check drawer', *Wechselinhaber* ,bill holder', etc.;
8. names of economic theories, algorithms, and models (278 terms): *Altman-Modell* ,Altman model', *Dupont-Modell* ,DuPont model', *Fisher-Effekt* ,Fisher effect', *Miller-Orr-Algorithmus* ,Miller-Orr algorithm', *Mundell-Tobin-Theorie* ,Mundell-Tobin theory', etc.;

9. names of money and currency (270 terms): *Banknote* ,banknote‘, *Bargeld* ,cash‘, *Euro* ,euro‘, *Note* ,note‘, *Währung* ,currency‘, *Zuschuss* ,grant‘, etc.;
10. names of economic laws (68 terms): *Friedman’sches Gesetz* ,Friedman’s law; the relationship between the growth of money supply and the real volume of production and the velocity of money circulation‘, *Gramm-Rudman-Gesetz* ,Gramm-Rudman law; law on balanced budget and deficit control in emergency conditions‘ (see Fig. 1).

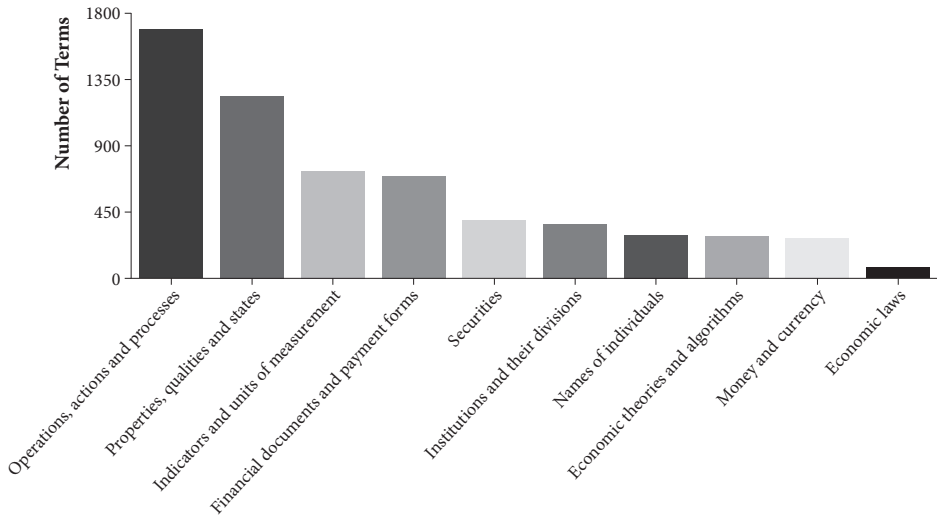


Figure 1. Semantic classification of German accounting and auditing terms

According to Figure 1, the largest group within the accounting and auditing terminological system in the German language consists of names of operations, actions, and processes, since accounting and auditing involve many operational terms. Next in descending order is the thematic group “Names of properties, qualities, features, and states”, which includes terms describing the features of processes and objects. A rather significant group is also “Names of indicators, quantities, and units of measurement”, given the number of metrics and indicators used in financial calculations. The group “Names of financial documents and payment forms”, which includes terms related to the execution of economic, business, and banking transactions, contains somewhat fewer terms and term combinations. Following this are the groups “Names of institutions, establishments, and their structural units”, “Names of securities”, “Names of individuals”, “Names of economic theories, algorithms, and models”, and “Names of money and currency”, which relate to the roles of legal and natural persons in the accounting and auditing system, as well as to the document flow in this field.

The smallest group among those we have identified is “Names of Economic Laws”, which encompasses a series of categories:

1. general economic laws (7 terms and term combinations) – these are universal patterns that operate throughout all stages of society's development, for example: *Gesetz der steigenden Bedürfnisse* 'law of growing needs', *Gesetz der begrenzten Ressourcen* 'law of limited resources', *Gesetz des Wertes* 'law of value', etc.;
2. laws of individual economic systems (22 terms and term combinations), which reflect the peculiarities of the economy of specific socio-economic formations, for example: *Mehrwertgesetz* 'law of surplus value', *Gesetz der Kapitalzentralisierung* 'law of capital centralization';
3. laws of the market economy (17 terms and term combinations), which regulate market functioning, e. g.: *Gesetz von Angebot und Nachfrage* 'law of supply and demand', *Gesetz des Wettbewerbs* 'law of competition', *Gesetz des Grenznutzens* 'law of marginal utility';
4. laws of the international economy (14 terms and term combinations), which operate in the sphere of international relations, e. g.: *Gesetz des komparativen Vorteils* 'law of comparative advantage', *Gesetz der internationalen Arbeitsteilung* 'law of international division of labor';
5. laws of modern economy (8 terms and term combinations), which consider the peculiarities of modern technologies and globalization processes, e. g.: *Gesetz der Netzeffekte* 'law of network effects', *Gesetz der innovativen Entwicklung* 'law of innovative development', etc.

5. Hypernymy and Hyponymy in the Terminological System

Terms that form the conceptual system of a particular field of knowledge not only express concepts but also reflect the connections between them. Until now, the object of attention in the study of sectoral terminology systems has mainly been such categorical inter-lexemic relations as synonymy, antonymy, and polysemy. At the same time, certain fundamental paradigmatic relations remain insufficiently studied. This concerns, first, hyper-hyponymic relations, which are universal means of thematic organization of any terminology system and allow solving the problem of its ordering, describing its thematic connections, which reflect systemic relations between the realities of the world. We understand hypernyms and hyponyms as words denoting genus and species respectively. They can sometimes perform the function of synonyms in scientific texts. Hyponyms are at a lower level of hierarchical structure, and therefore their semantic scope is narrower: they contain a greater number of semantic components that determine the narrower scope of the concept.

When considering German terminological units of accounting and auditing, we note that hyper-hyponymic connections are inherent in terms that express the same semantic feature but differ in their degree of concretization, such as: hypernym *Audit* 'audit' – hyponyms *internes Audit* 'internal audit', *externes Audit* 'external

audit', *obligatorisches Audit* ,mandatory audit'; hypernym *Bilanz* ,balance' – hyponyms *Schlussbilanz* ,final balance', *Liquidationsbilanz* ,liquidation balance', *Vermögensbilanz* ,balance sheet', *voraussichtliche Bilanz* ,prospective balance', *Umsatzbilanz* ,turnover balance'.

As we can see from the examples given, the meanings of specific concepts – hyponyms are noticeably richer in features than the meanings of generic concepts – hypernyms. In our selection, terminological units that express the same semantic feature with varying degrees of concretization are grouped into hyper-hyponymic groups. Thus, the term *Buchhaltung* ,accounting' with the meaning ,establishing the presence of a certain object, its measurement and registration with quantitative and qualitative assessments' acts as a hypernym for the hyponyms *Rechnungsführung* ,bill accounting', *Kostenrechnung* ,cost accounting', *Haushaltsbuchhaltung* ,budget accounting', *Betriebsbuchhaltung* ,operational accounting', *primäre Buchhaltung* ,primary accounting', *Steuerbuchhaltung* ,tax accounting', *Zeiterfassung* ,time accounting', *Managementbuchhaltung* ,management accounting', *analytische Buchhaltung* ,analytical accounting', *dezentrale Buchhaltung* ,decentralized accounting', *Bürobuchhaltung* ,cameral accounting', *statistische Buchhaltung* ,statistical accounting', *Finanzbuchhaltung* ,financial accounting', *Geschäftsbuchhaltung* ,business accounting', *Kreditbuchhaltung* ,credit operations accounting', *doppelte Buchhaltung* ,double-entry accounting', *Kassenbuchhaltung* ,cash-based accounting'. These examples demonstrate that scientific concepts present in German accounting and auditing terminology are subordinated to a certain hierarchy. Hyper-hyponymic relations between terms arise either because of syntagmatic meanings of hypernyms or through actualization of their paradigmatic meanings. For example, the hypernym *Wechsel* ,bill of exchange' encompasses such hyponyms: *akzeptierter Wechsel* ,accepted bill', *hinterlegter Wechsel* ,deposited bill', *Bürgschaftwechsel* ,guarantee bill', *Bronzewechsel* ,bronze bill', *Währungswechsel* ,currency bill', *Tratte / gezogener Wechsel* ,protested bill', *Provisionswechsel* ,commission bill', *Schuldscheindarlehen* ,prolonged bill', *fiktiver Wechsel* ,fictitious bill', *Vorschusswechsel* ,advance bill', etc. The hypernym *Anlagen* ,assets' has such hyponyms: *Sachanlagen* ,tangible assets', *immaterielle Vermögenswerte* ,intangible assets', *liquide Anlagen* ,liquid assets', *materielle Vermögenswerte* ,material assets', *immaterielle Vermögenswerte* ,immaterial assets', *latente Steueransprüche* ,deferred tax assets', *finanzielle Vermögenswerte* ,financial assets', *Geldvermögen* ,monetary assets', *Depotvermögen* ,depository assets', *Barvermögen* ,cash assets', *langfristige Vermögenswerte* ,non-current assets', *verzinsliche Vermögenswerte* ,interest-bearing assets', *Papiervermögen* ,paper assets'. The hypernym *Preis* ,price' combines such hyponyms: *Auktionspreis* ,auction price', *Break-even-Preis* ,break-even price', *Startpreis* ,starting price', *Emissionspreis* ,issue price', *Preis mit nachträglicher Festsetzung* ,price with subsequent fixation', *Vertragspreis* ,contract price', *Marktdurchdringungspreis* ,market penetration price', *Einkaufspreis* ,purchase price', *Referenzpreis* ,reference price', *Nettopreis* ,net price', *Monopolpreis* ,monopoly price', *Verrechnungspreis* ,transfer price'.

When describing hyper-hyponymic relations in different systems, linguists sometimes use the concepts of “ideal” vs “non-ideal” hyponymy relations (Bott/Schlechtweg/Schulte im Walde 2021: 186–192). Ideal relations are considered those that encompass two hyponyms contrasted by the presence or absence of a certain feature, such as: *kurzfristiges Darlehen* ‘short-term loan’ – *langfristiges Darlehen* ‘long-term loan’, *einseitiger Saldo* ‘unilateral balance’ – *zweiseitiger Saldo* ‘bilateral balance’; *steuerpflichtiges Einkommen* ‘taxable income’ – *nicht steuerpflichtiges Einkommen* ‘non-taxable income’. However, in German accounting and auditing terminology, groups consisting of more than two hyponyms are most frequently encountered. We explain this fact by the multi-aspectual nature of sectoral terminology and the complexity of the conceptual apparatus reflected in it. For example, the hypernym *Wert* ‘value’ encompasses about 60 hyponyms, and the hypernym *Vertrag* ‘contract’ unites 45 hyponyms.

6. Synonymy and Antonymy in German Accounting and Auditing Terminology

The most common violation of the conceptual systematicity of accounting and auditing terminology is the use of synonyms to denote the same concepts. Avoiding synonymy in the accounting and auditing terminology system seems impossible, since synonymy is an integral property of the lexical system of any natural language. Usually, at the initial stages of terminology development or during its active improvement, standardization, or normalization, the greatest number of synonyms is observed. In the process of terminology system formation, there arises a need to select a term from a series of synonyms that best reflects the meaning of the concept and has the most informative internal form. Internationalisms are also often used as variants of national terms.

In German accounting and auditing terminology, synonymic relations arise primarily among terms within the same thematic group, since they express one generalized meaning and are capable of nominating a single generic concept, such as: *Kapital* ‘capital’ – *Eigentum* ‘property’ – *Mittel* ‘resources’ – *Fonds* ‘funds’; *Selbstkontrolle* ‘self-control’ – *Selbstprüfung* ‘self-verification’; *Defizit* ‘deficit’ – *Schulden* ‘debt’ – *Mangel* ‘shortage’, etc. Depending on the number of terms that are in synonymic connections, the generalized semantics may vary in scope, such as: *Ausgaben* ‘expenditures’ – *Zahlungen* ‘payments’, *Aufwendungen* ‘expenses’; *Defizit* ‘deficit’ – *Verschuldung* ‘indebtedness’, *Knappheit* ‘scarcity’, etc. In general, in the German accounting and auditing terminology system, it is advisable to distinguish two main types of synonymic relations between units that form a synonymic pair or synonymic series: relations of semantic identity and relations of semantic proximity.

Relations of the first group are represented by terms with complete coincidence in use and meaning, such as: *Liquidität* ‘liquidity’ – *Zahlungsfähigkeit* ‘solvency’, *Verlust* ‘loss’ – *Fehlbetrag* ‘deficit; net loss’, *Bilanzstichtag* ‘balance sheet date’ – *Abschlussstichtag* ‘reporting date’, *Eigenkapital* ‘equity’ – *Reinvermögen* ‘net assets; equity’, *Abschreibung*

,depreciation' – *Amortisation* ,amortization', etc. A feature of this type of synonyms is their unambiguity, which allows us to speak of their denotative orientation. Semantically identical synonyms are concrete, informative, stylistically neutral, and easily amenable to standardization and unification, that is, they meet the requirements that are usually imposed on terms.

Relations of semantic proximity are entered into by terms with partial coincidence of characteristics, whose semantic similarity does not cover all meanings, such as: *Bonus* ,bonus' – *Vergütung* ,remuneration' – *Prämie* ,premium', *Vermögen* ,assets' – *Fonds* ,funds' – *Immobilien* ,property', *Dividenden* ,dividends' – *Gewinne* ,profits', etc. This group of synonymous terms is the most common, since it is formed from term units that enter relations of semantic similarity only in a certain context. For example, the term *Zuschuss* ,subsidy' denotes the amount of funds allocated from the state budget to enterprises whose production and product sales costs are not covered by revenues, as well as to support low retail prices for certain goods for the population. And the term *Subvention* ,subvention' is used to denote a form of financial assistance from the state to local authorities to ensure their implementation of specific measures or programs. However, in a certain context, the term *Zuschuss* ,subsidy' can be interpreted as a subsidy to local budgets from the state budget, which indicates the synonymy of the given terms in normative documents, where the terms *Förderung* ,support; promotion' or *Fördermittel* ,subsidies, grants' are also often used, such as: *In Deutschland gewähren sowohl der Bund als auch die Länder und die Gemeinden jeweils eigene Subventionen. Bei den Ländern handelt es sich hauptsächlich um Zuschüsse an Eisenbahnen, Verkehrsbetriebe und Straßenverkehrsunternehmen für den öffentlichen Personennahverkehr, bei den Kommunen ausschließlich um Zuschüsse an Verkehrsbetriebe. Fördermittel im Bereich der Sozialversicherung fallen nicht an*¹ [In Germany, the federal government, federal states, and municipalities each provide their own subventions. In the case of federal states, these are mainly subsidies to railways, transport companies, and road transport companies for local public transport; in the case of municipalities, these are exclusively subsidies to transport companies. Subsidies in the field of social insurance are absent¹].

Terminological synonyms in relations of semantic proximity have several features: their denotative orientation is broad and is determined only through context, semantic distribution, which is also reflected in their functioning in the terminology system. Unification of terminological systems requires the selection of such a term that most corresponds to the designated concept. According to structural indicators in the study of the German accounting and auditing terminology system, it is advisable to speak about:

- (1) synonymic relations between term-words: *Besitz* ,holdings' – *Vermögen* ,assets', *Steuern* ,tax' – *Gebühren* ,fee' – *Abgaben* ,duty', *Selbstkontrolle* ,self-control' – *Selbstversuch* ,self-verification', etc.;

¹ Cf. <https://www.destatis.de/DE/Themen/Wirtschaft/Volkswirtschaftliche-Gesamtrechnungen-Inlandsprodukt/Methoden/erlaeuterung-subventionen.html>, Zugriff am 13.10.2025.

- (2) synonymic relations between a term-word and a term phrase: *Abschreibung* ,depreciation‘ – *Verteilung des Wertes* ,distribution of value‘, *Versicherungsfonds* ,insurance funds‘ – *kumulierte Versicherungsprämien* ,accumulated insurance premiums‘, *bewerteter Immobilienwert* ,appraised property value‘ – *Immobilienbewertung* ,property appraisal‘, *Zollwert* ,customs value‘ – *die Berechnung der Zollgebühren auf Waren* ,calculation of customs duties on goods‘, etc.;
- (3) synonymic relations between term phrases: *makrofinanzielle Indikatoren* ,macro-financial indicators‘ – *allgemeine Indikatoren der finanziellen Beziehungen* ,general indicators of financial relations‘, etc.

The research demonstrated that in the German accounting and auditing terminology, synonymic relations among compound terms predominate, which is due to the need to nominate complex concepts, clarify objects, processes, and phenomena, and discover new aspects of studied concepts. As evidenced by the examples provided, the actualization of synonymic relations in the German accounting and auditing terminology system is appropriate in view of performing such functions as clarification, comparison, supplementation of concepts, indication of identity or proximity of concepts, since it is terminological variants that are able to find the most expressive linguistic means for conveying certain concepts.

Antonymy is a specific characteristic of the lexical meaning of a word, which consists in contrasting the characteristics of objects and phenomena of the objective world. As a semasiological category, antonymy is not only inherent in terminological systems that nominatively systematize the concepts of accounting and auditing, but also significantly organizes the sectoral terminosphere. Antonymic relations between terms of a certain field do not concern their stylistic connotation, since they are based only on the opposition of two qualities or states. They do not contradict the specificity of the term, do not violate the basic principles of terminology, among which are accuracy, unambiguity, and stylistic neutrality. Antonym terms are characterized by certain paradigmatic properties: frontal opposition and expansion by differential feature, closely connected with its main definitional function, so they do not violate but emphasize the manifestation of linguistic systematicity, because they are based on differences within the same phenomenon (quality, property, state, etc.), reflect objectively existing opposing phenomena in terminology. Thus, the specificity of antonymy makes possible the spread of this phenomenon to the sphere of terminology, which is conditioned by the very nature of scientific knowledge.

Within the German accounting and auditing terminology system, antonymy can be characterized as semantic opposition of words, and antonym terms as those with opposite meanings. The semantic structure of lexico-semantic variants of antonymic terms is characterized by the presence of a seme (semes) that conveys a common generic feature for this pair, and differential semes that denote polarized specific features. Antonymy is inherent in terms only on the condition that they express qualitatively evaluative concepts or action, and to a certain extent to nouns that are names of objects.

One can also distinguish the contextual aspect of studying antonymy, according to which in a certain context, term-words that are not antonyms in common language can be antonyms. We differentiate antonym terms of German professional language of accounting and auditing according to the nature of the contrast between the members of the opposition, their graduality / non-graduality into contradictory, complementary, contrary, and converse.

Contradictory antonymic terms are represented by pairs whose members mutually exclude each other, such as: *Kapitalisierung* ‚capitalization‘ – *Dekapitalisierung* ‚de-capitalization‘; *zentralisierte Dachfonds* ‚centralized funds‘ – *dezentralisierte Dachfonds* ‚decentralized funds‘. It is impossible to include a neutral element in a contradictory opposition. Contradictory terms are represented by pairs of words, one of which contains a negative word-forming prefix or particle that has the meaning of absence of a certain feature, e. g.: *bestätigtes Akkreditiv* ‚confirmed letter of credit‘ – *unbestätigtes Akkreditiv* ‚unconfirmed letter of credit‘; *fakturierte Lieferung* ‚invoiced delivery‘ – *nicht fakturierte Lieferung* ‚non-invoiced delivery‘; *widerrufliches Darlehen* ‚revocable loan‘ – *unwider-rufliches Darlehen* ‚irrevocable loan‘; *liquider Cashflow* ‚liquid cash flow‘ – *illiquider Cashflow* ‚illiquid cash flow‘; *Zahlung* ‚payment‘ – *Nichtzahlung* ‚non-payment‘, etc.

Complementary antonymic terms are distinguished by the fact that each element of the opposition has positive content and does not contain negative features. They do not negate each other like contradictory antonyms but only correlate based on contrast of the features they express. They complement each other to express the limits of manifestation of one or another feature, such as: *staatliche Mittel* ‚state allocations‘ – *kommunale Mittel* ‚municipal allocations‘. The complementarity of antonym terms of accounting and auditing is represented mainly in term phrases built on genus-species relations. They exhaust the content of the generic concept, giving it a certain characteristic in one aspect or another, such as: *Staatshaushalt* ‚state budget‘ – *Regionalhaushalt* ‚regional budget‘ – *Haushalt der lokalen Behörden* ‚local government budget‘.

Contrary antonymic terms presuppose a certain identity, a common element on which their functional identity is based. Unlike contradictory antonyms, elements of contrary contradiction are in relations of opposition, not strict opposition. Graduality as a characteristic feature of the contrary type of antonyms allows expanding the antonymic pair to a series of terms, elements of which differ in the degree of manifestation of one or another feature. Different-root contrary terms are usually supplemented by a middle member represented by a word with neutral meaning, such as: *Zuschuss* ‚subsidy‘ – *Ausgabe* ‚expenditure‘ – *Subvention* ‚subvention‘; *Darlehen* ‚loan‘ – *Kredit* ‚credit‘ – *Zahlung* ‚payment‘, etc.

Along with the indicated types of lexical oppositions within the German accounting and auditing terminology, we distinguish converse antonymy, which consists in the realization of reverse, paired actions, the performance of which is impossible separately. These are so-called actions from the positions of two subjects, participants of accounting activities, such as: *Leasinggeber* ‚lessor‘ – *Leasingnehmer* ‚lessee‘, *Übernehmer*

,drawee' – *Wechsler* ,drawer' ,*Kauf* ,purchase' – *Verkauf* ,sale' ,*Wechselinhaber* ,bill holder' – *Wechselaussteller* ,bill issuer' ,*Indosat* ,indorsee' – *Indossant* ,indorser' ,*Girat* ,giratee' – *Girant* ,girater' , etc.

The presented typology of German antonym terms of accounting and auditing can be supplemented by lexical systematization of analyzed units. Lexical antonym terms indicate quantitative, qualitative, spatial or temporal meanings, in particular:

1. qualitative oppositions: *Großhandelspreis* ,wholesale price' – *Einzelhandelspreis* ,retail price' ,*einfache Buchung* ,simple accounting entry' – *komplexe Buchung* ,complex accounting entry' ,*Eröffnungssaldo* ,opening balance' – *Endsaldo* ,closing balance' , etc.;
2. quantitative oppositions: *Multi-Issuer-Zahlungssystem* ,multi-issuer payment system' – *Mono-Issuer-Zahlungssystem* ,mono-issuer payment system' ,*einseitiger Markt* ,one-sided market' – *mehrseitiger Markt* ,multi-sided market' , etc.;
3. temporal oppositions: *temporäre steuerliche Differenz* ,temporary tax difference' – *permanente steuerliche Differenz* ,permanent tax difference' ,*langfristige Schulden* ,long-term debt' – *kurzfristige Schulden* ,short-term debt' ,*permanente Notierung* ,permanent quotation' – *temporäre Notierung* ,temporary quotation' ,*kurzfristige Waren* ,short-term goods' – *langfristige Waren* ,long-term goods' , etc.;
4. spatial oppositions: *offene Aktiengesellschaft* ,open joint-stock company' – *geschlossene Aktiengesellschaft* ,closed joint-stock company' ,*externe Produktfehler* ,external product defects' – *interne Produktfehler* ,internal product defects' ,*interne Finanzrisikoversicherung* ,internal financial risk insurance' – *externe Finanzrisikoversicherung* ,external financial risk insurance' , etc.;
5. opposition of actions direction: *Kauf* ,purchase' – *Verkauf* ,sale' ,*Inflation* ,inflation' – *Deflation* ,deflation' ,*Prämie* ,premium' – *Strafe* ,penalty' ,*Wachstumstheorie* ,growth theory' – *Niedergangstheorie* ,decline theory' , etc.

The research results demonstrated that, as in other terminological systems, in the accounting and auditing terminology system, antonyms realize relations of opposition within a certain thematic group. The basis for distinguishing antonyms is the feature of semantic polarization, which operates within the semantic field. Antonymic pairs within thematic groups and beyond them are mainly represented by nouns, such as: *Ausgaben* ,expenditures' – *Einnahmen* ,revenues' ,*Emissionen* ,emission' – *Erlass* ,remission' ,*Finanzierung* ,financing' – *Refinanzierung* ,refinancing' , etc.

The most productive in the German accounting and auditing terminology system are antonymic pairs built on the basis of phrases, e. g.: *ungeregelter Cashflow* ,unregulated cash flow' – *geeregelter Cashflow* ,regulated cash flow' ,*ausreichend besicherter Kredit* ,sufficiently secured credit' – *unzureichend besicherter Kredit* ,insufficiently secured credit' ,*nationale fixe Steuer* ,national fixed tax' – *nationale nicht fixe Steuer* ,national non-fixed tax' ,*negativer Cashflow* ,negative cash flow' – *positiver Cashflow*

,positive cash flow', *absoluter Mehrwert* ,absolute surplus value' – *relativer Mehrwert* ,relative surplus value', etc.

Thus, the antonymy of the German accounting and auditing terminology system in its defining features and phenomena is based on the principles of this phenomenon of common language vocabulary. Antonymy is an important layer of the terminological system and has the same specific features that are characteristic mainly of common language antonyms.

7. Homonymy and Paronymy in the Accounting and Auditing Terminological System

The tendency of terms and terminological systems toward clarity and unambiguity of their semantic expression is hindered by another lexico-semantic process – homonymy. This process is activated under conditions of using terms representing concepts of different fields of knowledge. Homonymy is inherent in all languages and characterizes the lexico-semantic system and any separate subsystem of each of them (Kiyko 2014: 21–22). The modern understanding of this phenomenon allows us to regard it as a lexico-semantic process, in which the presence in one terminology system of two or more homonymous terms not semantically related to each other is possible. Among the main reasons for the formation of homonyms within certain terminology systems, which generally tend toward unambiguity and therefore do not presuppose the emergence of homonymy as such, are borrowing, expansion of polysemy, or accidental sound coincidences (Kiyko 2014: 68–72). Despite the diversity of approaches to clarifying the reasons for the presence of this process and describing its lexico-semantic features, researchers generally adhere to a common opinion that homonymy of terms is a widespread phenomenon. In the German accounting and auditing terminology system, homonymy manifests itself when one native German or borrowed term is used to denote completely different concepts. As our observations show, homonymic relations in German accounting and auditing terminology can arise:

1. between borrowed terms, such as: *Budget*₁ ,monetary expression of a balanced list of revenues and expenditures of the state, institution for a certain period' and *Budget*₂ ,operational financial plan that reflects the costs of funds for the implementation of individual financial operations or investment projects and revenues from them'; *Quote*₁ ,quantitative indicator that determines the share in joint production, sales, payments of each participant in a certain agreement' and *Quote*₂ ,tax rate that falls on a certain unit of taxation', etc.;
2. between native terms, such as: *Abschluss*₁ ,summing up the accounting balance' and *Abschluss*₂ ,price of the final operation on the stock exchange at the end'; *Zuschuss*₁ ,state-subsidized order for the performance of scientific research and development' and *Zuschuss*₂ ,charitable funds provided free of charge and

irrevocably for financial support of scientific research, activities of individual scientists, etc. on conditions provided by the grantor', etc.

According to the mode of functioning, it is advisable to distinguish inter-system or inter-sectoral homonym terms and intra-system or intra-sectoral homonym terms. Inter-sectoral homonym terms have meanings that were reinterpreted and entered the accounting and auditing terminology system from another field of science or technology, such as: *Basis*₁ (accounting and auditing) ,increase to a stock exchange quotation or discount from it' – *Basis*₂ (philosophy) ,totality of production relations that form the economic structure of society', *Valenz*₁ (linguistics) ,ability of a word to determine the number and quality of word forms dependent on it' – *Valenz*₂ (accounting and auditing) ,number of accounts that correspond with a specific account'. Inter-system homonymy is characterized by at least two features: (1) different definitions must be assigned to terms, whereby they (2) function in different terminology systems, such as: *Passiv*₁ (accounting and auditing) ,balance of payments deficit' and *Passiv*₂ (linguistics) ,categorical form that shows the performance by an object of some action'.

However, at this point and in the following discussion, it is necessary to consider whether such cases should indeed be classified as homonymy in the strict sense, or rather as instances of field-specific semantic specialization. From a semantic perspective, these terms do not necessarily constitute homonyms within the general language system, since their meanings are clearly delimited by disciplinary context and are rarely in competition within the same communicative sphere. In other words, the differentiation arises not from internal semantic divergence within one terminological system, but from the coexistence of distinct conceptual systems that assign specialized meanings to the same lexical form.

Thus, one could argue that what is described here as inter-system homonymy may alternatively be interpreted as polysemy at the level of the general lexicon combined with terminological specification at the level of specialized discourse. The decisive criterion, therefore, is methodological: if the analysis is conducted within a single terminology system, these units function as autonomous, unambiguous terms and do not create semantic conflict. Only from a cross-disciplinary perspective do they appear as homonymous.

Consequently, the question arises whether inter-system homonymy should be regarded as genuine homonymy or rather as the result of independent terminologization processes in different fields, leading to formally identical but conceptually unrelated designations. This distinction is not merely classificatory but has methodological implications for lexicographic description, terminological standardization, and the modeling of specialized knowledge systems.

In the German accounting and auditing terminology system, homonymy of terms is also widespread due to semantic word formation, when a certain meaning is attributed to the existing form of a word, such as: *Auflösung*₁ (chemistry) ,process of interaction of

substances with their transition to ionic or colloidal forms' and *Auflösung*₂ (accounting and auditing) ,increase in the number of ordinary shares of a company without a corresponding increase in its assets', *Konversion*₁ (chemistry) ,gas processing to change the composition of the initial gas mixture' and *Konversion*₂ (accounting and auditing) ,reduction of total debt by changing the terms of credit provision'. Analysis of the examples given allows us to determine the following main reasons for their emergence: (a) use of internationalisms in different languages when forming terms by transfer of name; (b) associations of the initial meaning with similar features of different objects of terminology; (c) predominance in different languages of different aspects of the semantic structure of international terms. As for intra-system homonymy, which indicates the interaction of different concepts related only to the sphere of accounting and auditing, several cases of such terms indicate rather the incompleteness of the transition of semantic markers from polysemy to homonymy. In particular, the term *Illiquidität* ,illiquidity' can indicate both ,absence of assets that can be easily and quickly realized' and ,impossibility of fulfilling monetary obligations within specified terms', and the term *Remission* ,remission' functions in the sphere of accounting and auditing with the meanings ,rounding of the amount of payment on account toward reduction' and ,exemption from penalty or tax'.

We note that one and the same term can simultaneously be used as a term of intra-sectoral as well as a term of inter-sectoral homonymy. For example, in accounting and auditing terminology, the unit *Kapital* ,capital' can denote ,total resources used in the enterprise' and ,money, a large sum of money'. This phenomenon is defined as intra-system homonymy. However, along with the named meanings, the unit *Kapital* ,capital' also realizes other semantics, nominating one of the factors of production, everything that is used for production (except slow depreciation). In the named meaning, the term *Kapital* ,capital' functions in economic theory, which testifies, accordingly, to the phenomenon of inter-sectoral homonymy. Thus, the emergence and functioning of homonymic units in different terminology systems is neither original nor exceptional phenomenon. This lexico-semantic process is a natural consequence of using linguistic signs for the purpose of naming corresponding concepts and their features; however, the main defect that this process introduces into the terminological system is confusion in the meaning of these concepts.

The least studied aspect of studying terms is paronymy. The need for its research is explained by the fact that speakers sometimes identify the meanings of paronymic lexemes, cannot make a choice of the necessary paronym from a series of consonant words, that is, do not distinguish them. Paronyms are words formed from the same root by means of different affixes, which in the lexical system of the language have different meanings, e. g.: *Depositar* ,person of male gender or institution that keeps securities, contracts in custody' – *Depositär* ,institution that keeps securities, contracts in custody', *kompensatorisch* ,compensatory' – *kompensiert* ,compensated', *Auditeur* ,military court judge' – *Auditor* ,auditor'.

Paronymy of German accounting and auditing terms is traced in two aspects: lexical and syntactic, which are characterized by consonance between units and sharp differentiation in meaning that reaches contrariness. Each component of the paronymic series has functional independence, its own synonyms and antonyms, and therefore in speech it cannot be replaced by another component. If (most often erroneous) mutual replacement of paronyms occurs, then the term or term phrase correlates with another denotative situation. We include in paronym terminological groups of only common-root words that have a certain semantic connection, such as: *Akzeptanz* ,acceptance' – *Akzeptant* ,acceptor', *Girat* ,giratee' – *Girant* ,girater', *kapital* ,capital' (adjective) – *kapitalisiert* ,capitalized'. Semantic connections between paronym terms can be different – synonymic, antonymic, sometimes they are members of one thematic group.

The main group of German paronym terms of accounting and auditing consists of words semantically connected with each other, which partially coincide in morphemic composition or are close in origin, such as *Trassat* ,drawee' – *Trassant* ,drawer'. We distinguish antonymic paronym terms, such as: *Honorat* ,honoree' – *Honorant* ,honoror', *Regressat* ,regressee' – *Regressant* ,regressor'. As the examples given show, German paronym terms in the accounting and auditing terminology system mainly belong to one part of speech and have common grammatical features. Unlike synonym terms, which denote similar concepts and can be mutually replaced in scientific texts, paronymic terms cannot be interchangeable. Each paronymic group has its own features, so when comparing paronymous terms, one should consider the peculiarities of their collocability with different words, such as: *Liquidation des Unternehmens* ,liquidation of an enterprise' – *Liquidität der Bilanz* ,liquidity of the balance sheet'. In general, in the context of presenting accounting and auditing terms, paronyms do not cause difficulties, as the verbal context helps to understand the meaning of the word. However, there are numerous speech situations in which terminological paronymy can cause significant distortion of meaning, leading to negative consequences and distortion of the conceptual essence – a phenomenon unacceptable for the terminosphere of accounting and auditing.

8. Conclusions

The study of the German terminological system of accounting and auditing has demonstrated its complex structural organization and multifaceted lexico-semantic characteristics. Based on the analysis of a corpus of approximately 6,000 terms and term combinations, the main patterns of formation and functioning of this domain-specific terminological system have been established.

The German terminological system of accounting and auditing is a clearly organized, semantically and structurally ordered integrity of interconnected terminological units. The thematic classification of terms made it possible to distinguish ten main groups, the most numerous of which are names of operations, actions and processes,

and names of properties, qualities, features and states. This indicates the processual nature of the field studied and the need for detailed nomination of various operational actions and their characteristics. Less represented were the groups of names of economic laws and economic theories, algorithms and models, which is explained by the specifics of the theoretical foundations of the field.

The analysis of paradigmatic relations in the German terminological system of accounting and auditing revealed the active functioning of hypero-hyponymic connections, which ensure the hierarchical organization of terminological material. It has been established that hyponymic paradigms are one of the key means of thematic organization of the terminological system, where each scientific concept occupies a clearly defined place in the conceptual hierarchy. Synonymy in the studied terminological system is represented by two main types of relations: semantic identity and semantic proximity. Syntactic synonyms-constructions predominate, which is determined by the need for precise nomination of complex concepts and clarification of various aspects of the phenomena studied. Definitional synonymy has also been identified, when a term and its definition act as synonymous units. Antonymy of the German terminological system of accounting and auditing is represented by four types: contradictory, complementary, contrary, and converse antonymous terms. The most productive are antonymic pairs based on collocations, which emphasize the systematic organization of terminology and the reflection of objectively existing oppositional phenomena in the field. Homonymy and paronymy, although less common phenomena in the terminological system of accounting and auditing, nevertheless pose certain difficulties for the unambiguous understanding of terms. Interdisciplinary and intradisciplinary homonymy have been distinguished, the causes of which are borrowings, semantic word formation and the functioning of internationalisms in different terminological systems.

Overall, the German terminological system of accounting and auditing is characterized by a high degree of systematicity, hierarchical organization, and ramification of paradigmatic connections between terminological units, which reflects the complexity and multifaceted nature of the conceptual apparatus of this field of knowledge.

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Author’s Declaration on the Use of Generative Artificial Intelligence (GenAI) Tools

During the preparation of this work the authors used [ChatGPT and DeePL] in order to perform stylistic editing of sentences and/or paragraphs or more extensive fragments of the manuscript and/or the entire text, language editing in all respects. After using this tool/service, the authors reviewed and edited the content as needed and take full responsibility for the content of the publication.

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