

## **DIACHRONY OF ACCOUNTING AND AUDITING TERMS IN ENGLISH AND UZBEK LANGUAGES**

*Azimova Dildora Maxmudjonovna*

*Namangan engineering-technological institute, PhD student*

[azimovadildora1980@gmail.com](mailto:azimovadildora1980@gmail.com)

<https://orcid.org/0009-0003-7179-6202>

**Annotation.** *This article explores the diachrony of accounting and auditing terms in English and Uzbek, focusing on their historical evolution, cultural roots, and etymology. Accounting and auditing, essential components of modern economies, have undergone significant transformations over millennia. However, despite their historical significance, the origins and development of the terms used in these fields remain underexplored, particularly in a cross-linguistic comparison between English and Uzbek. The study fills this knowledge gap by analyzing the historical background and etymological roots of key accounting terms in both languages.*

*The research employs a qualitative approach, utilizing a literature review to examine historical records, etymological sources, and academic discussions on accounting practices. It also incorporates historical context, focusing on ancient civilizations, Islamic traditions, and Central Asian contributions to accounting. Findings reveal that both English and Uzbek terms for accounting and auditing trace back to ancient practices, influenced by cultural, economic, and social developments. The article highlights the shared heritage and distinct trajectories of accounting terminology in these two languages.*

**Key words:** *accounting, bookkeeping, etymology, culture, history.*

### **INTRODUCTION**

Accounting and auditing have long been integral to the functioning of economies, serving as the foundation for financial transparency, business management, and governance. As essential disciplines, they are constantly evolving to meet the needs of dynamic economies. The terms associated with accounting and auditing, however, have deep historical roots that often go unexplored in contemporary studies. These terms have evolved through various linguistic, cultural, and economic contexts, making their diachronic analysis essential to understanding the development of these fields.

Despite the significance of accounting and auditing in both historical and modern contexts, there is a notable gap in the exploration of how accounting terms have evolved across different languages, specifically in English and Uzbek. Both languages have unique etymological histories, shaped by their respective cultural and historical developments. Understanding these linguistic trajectories provides valuable insights into how accounting practices and terminology have transformed over time and across regions.

This article addresses this gap by analyzing the historical origins and evolution of accounting and auditing terms in both English and Uzbek, focusing on their etymology, cultural roots, and historical development. The study explores the connection between accounting systems and the civilizations that shaped them, including contributions from ancient Mesopotamia, Islamic tradition, and Central Asia. By tracing the evolution of key accounting terms, this article sheds light on the shared heritage and distinct developments in these two linguistic traditions. This exploration not only provides insight into the history of accounting but also highlights the broader cultural significance of accounting practices.

## **LITERATURE ANALYSIS AND METHODS**

In today's world, rapid development and complex lifestyles have intensified interest in the theoretical and practical aspects of accounting and auditing systems. Studying their development through various diachronic stages has gained importance. Economists like A.V. Anikin, G.N. Anulova, G.M. Gamidov, U. Timotti, O.I. Lavrushin, and others have explored economic issues, theoretical foundations, and practical challenges in accounting and auditing.

### **Historical Background of Accounting**

Accounting predates abstract computation and has roots stretching back to ancient civilizations. By 7500 BC, Mesopotamians used small clay objects to count goods, with each object symbolizing a specific quantity of items like food, clothing, or labor. Early forms of double-entry accounting appeared independently across various regions, such as Korea's "four-element accounting system" in the 11th century.

However, the modern double-entry bookkeeping system was first fully documented in 1494 by Luca Pacioli, often referred to as the "Father of Accounting." Pacioli outlined the principles of debits, credits, journals, and ledgers, creating a systematic accounting cycle that defined the structure of modern accounting. His contributions introduced concepts like accounts for receivables, inventories, liabilities, capital, expenses, and income, shaping the discipline as we know it today.

### **Accounting in Ancient Civilizations**

Accounting is as old as human civilization itself. Its origin coincides with the emergence of concepts like "yours" and "mine" and the division of labor in early societies. Archaeological evidence suggests that as early as 4000–3000 BC, increased labor productivity and specialization led to market exchanges, private property accumulation, and the need for record-keeping.

Initially, private property included items like food, tools, weapons, and livestock. The development of trade necessitated keeping records of exchanges and storing wealth in the form of valuable items, which eventually functioned as money. Ancient Egyptian tombs have yielded evidence of button-shaped, rectangular, and cylindrical symbols used for accounting purposes.

By the 4th millennium BC, advanced trade and accounting practices were observed in Mesopotamia. Records were maintained on clay tablets or bamboo bark. In 1897, archaeologists discovered ivory tablets, iron, and ceramic vessels used for accounting before 5000 BC. In ancient India, small stones served as primary accounting tools, while in Greece and Rome, materials like beeswax, copper, leather,

papyrus, and parchment were used for record-keeping.

## RESULTS AND DISCUSSION

### Etymology of Accounting Terms in English and Uzbek

The term “accounting” in English traces its roots to the Old French word *aconter*, derived from the Vulgar Latin *computare* (“to calculate”), which in turn comes from the root *putare* (“to reckon or think”). Similarly, the term “accountant” originates from the French *compteur*, which evolved from the Latin *computare*. The word bookkeeper combines the German words *Buch* (“book”) and *Halter* (“holder”), reflecting the profession’s core responsibility.

In Uzbek, the term *schoti* (derived from the Russian *schyoty*) was adopted to mean “calculation” or “accounting device.” Over time, both languages developed terminological systems reflecting their historical, cultural, and economic contexts.

### Accounting in Islamic Tradition

Accounting practices are also deeply rooted in Islamic teachings.

In the Quran, Surah Al-Baqara (2:282) emphasizes the importance of writing down transactions to ensure fairness and transparency. This directive underscores the historical significance of record-keeping in economic activities.

### The Rise of Modern Auditing

Auditing, as a formal profession, emerged in the mid-19th century in Britain, with the introduction of mandatory audit laws in 1862. Similar legislation followed in France (1867) and the United States (1937) after the Great Depression.

### Al-Khwarizmi and Mathematical Foundations

Al-Khwarizmi, a celebrated scholar of the Middle Ages, significantly influenced the fields of mathematics and accounting. His works on arithmetic and algebra laid the foundation for systematic calculations. The term “algorithm” derives from his name, reflecting his enduring impact on computational sciences.

In addition, Mahmud Kashgari’s *Devonu lug‘otit turk* mentions several mathematical and accounting-related terms, such as *to‘z* (right/straight), *bo‘k* (angle), and *avot* (handful). Some of these terms have become archaic, while others remain in use, such as *bo‘lak* (piece) and *bo‘to‘n* (whole).

### Accounting in Central Asia

In Central Asia, accounting practices can be traced back to the 15th century. Amir Timur (Tamerlane) introduced systematic record-keeping by appointing scribes to maintain records of income and expenses. His work, *Temur Tuzuklari*, underscores the importance of accounting in governance.

Amir Timur’s use of stones to tally soldiers before and after battles exemplifies a rudimentary form of accrual accounting: “Input - Output = Balance.” This method highlights the universality of accounting principles across cultures.

## CONCLUSION

As science and technology evolve, so do the terminologies associated with accounting and auditing.

The diachronic analysis of these terms reveals their deep historical roots and cultural significance. From ancient clay tablets to modern double-entry systems, accounting has continually adapted to meet the needs of growing economies and complex societies. By tracing the origins and development of accounting terms in English and Uzbek, we gain insight into the shared heritage and unique trajectories of these two linguistic and cultural traditions

### Reference

1. Иқтисодий атамаларнинг қисқача изоҳли луғати. – Тошкент, 2021
2. S.M.H. Collin Dictionary of accounting fourth edition
3. Галаган А.М. Счетоводство в его историческом развитии. – М., 1927. – С.74.
4. Labardin, Pierre, Marc Nikitin "Accounting and the Words to Tell It: An Historical Perspective." *Accounting, Business & Financial History* 19 (2): 2009. – P. 149–166.
5. Baladouni, Vahé "Etymological Observations on Some Accounting Terms." *The Accounting Historians Journal* 11 (2): 1984. – P. 101–109.
6. Pixley, Francis William. *Accountancy-constructive and recording accountancy*. London, 1900. – P.4.
7. Azimova, D. (2023). Ingliz tilida so ‘z yasalishining buhgalteriya hisobi va audit terminlari materiali asosida tahlili. In *Fergana state university conference* (pp. 167-167).
8. Azimova, D.M. (2016). The real purpose of implementation of distance learning. *Молодой ученый*, (2), 763-765.
9. Makhmudjanovna, A.D. (2023). The Role of Accounting and Auditing Terminology in the Language System.
10. Makhmudjanovna, A.D. (2023). Approaches to Studying Accounting and Auditing Terms. *Best Journal of Innovation in Science, Research and Development*, 2(11), 573-576
11. Azimova, D. (2023). Buxgalteriya hisobi va audit soxasiga oid terminlarning leksikografik tadqiqi. In *Fergana state university conference* (pp. 210-210).