

DIACHRONY OF ACCOUNTING AND AUDITING TERMS IN ENGLISH AND UZBEK LANGUAGES

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Abstract. *In this article, we will consider the origin of the field of accounting and auditing in English and Uzbek, as well as the history of accounting terms, the opinions of scientists, and the etymology of this field.*

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

Introduction

Language undergoes a long and intricate process of evolution throughout its development. Each language has a unique history of emergence, growth, and transformation. To study the origins of words and their historical development, the branch of linguistics known as etymology was established.

Methodology

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.

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

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