

# **Synonymy and Polysemy in Accounting Terminology: Fighting to Avoid Inaccuracy**

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## **Abstract**

Despite the practical need for unambiguous and consistent terminologies in professional areas characterised by emphasis on precision of expression, the English terminology of finance and accounting contains numerous semantically broad and polysemous expressions, as well as synonymic sets (frequently as a result of polysemy). The paper draws on comparison of systematic British, American and Czech terminologies of financial accounting, quoted in authoritative lexicographic publications or accounting textbooks, as well as on their confrontation with English accounting nomenclatures used in practical business life in international companies. The reasons for terminological plurality and vagueness are analysed and a convenient approach to selection of appropriate terms is sought to assist users of this professional variety of English in achieving acceptable referential accuracy.

## **1. Introduction**

In theory, one of the principal properties of terminologies should be the unambiguous character of their components, terms. Each term is assumed to have a well-defined denotation and vice versa, such a concept should be expressed by a single term so that potential confusion is avoided. If it were so, even translation from one language into another would be easy and straightforward, since a single term in one language would be matched with a single term in the other language, both with identical denotation.

However, there seem to be several flaws in natural languages that make life difficult for their users, and even more for translators, expected to translate as accurately as possible. Not only do languages contain large numbers of lexical units with multiple or vague meanings, they also include sets of expressions which may refer to the same object or concept, hence they have identical or nearly identical denotation. Even the description of reality by means of language differs from one language to another, not only when everyday matters are concerned, but also in much more precisely defined areas of professional or scientific varieties of language. Thus, contrary to popular assumptions that the structures of scientific terminologies are identical in different language communities because the reality (provided that objective and accurate criteria are applied for its analysis and description) is likely to be reflected analogously, the actual fact is often surprising and far from ideal.

Terminologies of finance in general and financial accounting in particular are tools of exact disciplines whose concepts must be defined clearly and unambiguously. The systems of accounting or financial concepts are relatively fixed and, with economy and trade becoming

increasingly global, there are ever stronger efforts to standardise both the accounting systems and terminologies internationally. Nevertheless, despite the fact that accounting and financial terms used in one language mostly correspond to unequivocal notional equivalents in other languages, finding their lexical equivalents is often a more difficult job. This paper will deal with a few reasons underlying this problem, namely **polysemy** of terms, **synonymy**, and **condensation in noun groups**, all of them posing serious problems to translators from or into English.

## 2. Types of terms in English

When translating an English text, difficulties frequently derive from the fact that English, compared with Czech, Russian, and even German, is a different kind of language, namely analytic. Its characteristic properties are a relatively fixed word order, a system of verbal tenses (combining grammatical and lexical words to express predication), and a substantially different composition of its word stock, with different proportions of individual word-formation types.

As a result of a considerable degree of polysemy, particularly in short and mostly domestic (i.e. Germanic) words with many senses, English naming units tend to be **semantically vaguer** than words in synthetic European languages, such as Czech or German, although polysemy stemming from semantic shift is a widely used tool for enrichment of vocabulary in such languages as well. In accordance with the analytic character of English is a considerably higher frequency of forming new naming units by combination of already existing ones, i.e. **composition** or compounding, with component words being often common, non-specialised, and therefore relatively vague. Synthetic languages such as Czech or Slovak rather prefer derivation, i.e. morphological adaptation, although compounding of words aimed to achieve semantic modification is also frequent.

Nevertheless, English financial and accounting terminology is very heterogeneous as far as the utilised word-formation types and lexical sources are concerned. New economic concepts may be named with the use of traditional or neo-classical **derivatives**, based usually on Greek and Latin elements, both roots and derivational morphological pieces – affixes; or they may be formed with the use of **everyday words** which, either alone or in some combinations, acquire a special, terminological meaning, frequently based on a **semantic shift, metaphor**. Such figurative terms (e.g. *raider, tax shelter, bull market*) tend to be borrowed from an influential international language (such as English) by other languages as **quotational naming units** (unchanged) for the use in a specialised area, or they are translated

more or less literally and are known as **loan translations, calques**. Other tools, such as conversion (change of word class), neologising, abbreviation, are also applied in English, but they are less common.

According to D. Knittlová (1990: 48), a study published in the journal *American Speech* in 1980, dealing with the formation of new scientific terms<sup>1</sup>, estimates that approximately a third of the terms (mostly 20th century coinages) were created by a semantic change, another more than a third by combining the already existing English lexemes, and a fifth to a quarter by borrowing from other languages, mainly contemporary ones. Only fewer than 5% lexical items in the corpus were formed by conversion, abbreviation, etc. Loans from foreign languages are rare in scientific or professional English. The **predominance of semantic shift and composition as term-formation processes** helps to explain the high occurrence of polysemy and synonymy in the English word stock, including terminologies.

The analytic character of English makes it easy to compose **semantically condensed noun groups** of juxtaposed nouns, with the modifying ones functioning as attributes. Czech, Slovak or German mostly use adjectives where English uses adjunct nouns. French, more analytic than Slavic languages and German, prefers prepositional constructions placing a modifying noun after the head noun. Apart from inter-language differences, terminologies of individual fields of science or activity differ, too. Thus, vocabulary of economics differs from vocabularies of science and technology, with predominance of newly formed expressions, neologisms. The language of economics clearly **prefers to adapt the existing expressions**,<sup>2</sup> often used in general context, and to transfer them to the specific context, applying them with a new, **narrower meaning**. The shift is motivated by the relation between the original and transferred senses.

### 3. Polysemy

Leech (1974: 101-102) defines synonymy and polysemy as relations between form and meaning such that synonymy is more than one form having the same meaning, polysemy is the same form having more than one meaning.

If terms in the Czech chart of accounts, i.e. a structured and terminologically binding list of accounts, are matched with lists of corresponding items in British accountancy, US GAAP (*Generally Accepted Accounting Principles*) or those used in the IFRS (*International Financial Reporting Standards*), it becomes obvious that these nomenclatures flout the requirement of one-to-one, binary correspondence between a concept and a relevant term. Instead, there are virtually **synonymous terms, alternative expressions, terms overlapping**

**in their meaning.** This property is more prominent in English, with its several national varieties, different historical layers in vocabulary, conceptually **distinct national accounting systems**, absence of an authority with prescriptive power over terminologies, and a variety of **alternative ways of forming new terms**.

Under such circumstances, terminological ambiguity arises easily. Different coinages in the British and American terminologies (i.e. **different national variants** or alternatives) may be illustrated by *own shares* (BrE) and *Treasury stock* (AmE) (Cz. *vlastní akcie*), *debtors* (BrE) and *accounts receivable* (AmE) (Cz. *odběratelé*), *provisions* (BrE) and *allowances* (mostly in AmE) (Cz. *rezervy*; at the same time, *allowance* in GAAP means Cz. *opravná položka*, equivalent to *provisions* again and *adjustments* in BrE), etc. Such ambivalence of naming becomes highly misleading when a quite crucial, and consequently often polysemous expression is used, referring to some entities differently in the two national standards.

**Table 1.** Polysemy/synonymy and differences between British and American economic terminologies.

British English	American English	Czech	Synonyms
<b>revenue</b>	income, revenue income revenue	výnos(y) důchod výnos/důchod/výběr (daně)	sale(s), receipt(s)  receipts
<b>income</b>	income income	příjem tržby výnos důchod	revenue receipts, sale(s), revenue, income, take, return, gain, proceeds
<b>receipts</b>	receipts, income receipts	příjmy, tržby výnosy	revenue gain, revenue
<b>earnings</b>		výdělek výnosy zisk	pay, salary/wage return profit
<b>turnover</b>	turnover sales	obrat tržby	receipts, revenue, income
<b>profit</b>	profit income	zisk zisk	gain gain
<b>gain</b>		zisk výtěžek výnos nabytí, získání	profit proceeds proceeds acquisition, purchase
<b>return</b>		výnos návratnost vrácení, vratka výkaz	yield, earnings  refund statement
<b>cost</b>	cost	náklad(y) cena	expenses price
<b>expense(s)</b>		výdaj(e) náklad(y) výloha(/y), útrata	cost outlay

<b>expenditure</b>		výdaj, vydání	outlay
<b>spending</b>		utrácení, útrata výdaje, výlohy	expense expenditure, expenses, outlay, outgoings

The one-word terms listed in Table 1 are semantically modified when they are used in multi-word terms, which affects of course the choice of their equivalents in other languages. To illustrate it, in the sentence: *The carrying **amount** has thus been based on the **cost** of acquiring shares in these companies* (IPR Annual Report 2005: 101) we certainly cannot translate *amount* as *množství* or *částka*, nor *cost* as *náklad*. *Carrying amount* is *účetní hodnota* in Czech (synonymous to *book value* in English) and *cost* in this context must be rather formulated as *cena* (having otherwise a more disambiguous English synonym, namely *price*).

#### 4. Synonymy

The more explicit and exclusive a style is (on a scale from being accessible to the general, non-professional public to being focused on experts in the given field), the narrower (or 'more specialised') in their denotation the terms are. Any individual scientific discipline makes use of a **rather limited vocabulary**. Lexemes are subject to **high repetitiveness** – in science, it is considered absolutely highest, compared with other styles (Knittlová 1990: 27). Although synonymic lexical chains are required in some other styles, such as journalism, **relexicalisation** in a professional discourse (ideally unambiguous) is easy to find.

Synonymy, although it is commonly described as sameness of meaning, involves in fact a scale on which lexical items reveal more or less semantic resemblance. For two lexical items to be synonymous, a high degree of **semantic overlap** must be accompanied by **a low or no semantic contrast**. Semantically overlapping, but not fully identical words (e.g. *cost*, *expense*, *expenditure*, *spending*) may have a common hypernym, possibly the general word *outlay*. Synonymy requires that if one out of two words considered synonymous is denied, the other is also denied: if two or more naming units have the same referent(s), they are synonymous.

Synonymy of lexical items then requires that the items are **identical in their central semantic features**; differences may only be possible in their minor, not essential features. (Cruse 1986: 267). Lyons (1981a: 148-151) distinguishes between several main types of synonymy. According to him, lexemes can be said to be **completely** synonymous (in certain contexts) if and only if they have the same descriptive, expressive and social meaning (in those contexts). Lexemes are **absolutely** synonymous if and only if they have the same

distribution and are completely synonymous in all their meanings and contexts in which they occur.<sup>3</sup> The condition cannot be fulfilled, as all possible contexts cannot be checked.

Complete synonymy seems to be infrequent and absolute synonymy almost impossible. Absolute synonymy may best be found in specialised terminologies with a descriptive character, unaffected by associated and expressive meaning. Natural languages avoid having two items with identical meaning, as well as with identical associations and distribution. This would be simply uneconomical, redundant. Although disambiguity is vital for terminologies of sciences, absolute synonyms still appear, for various reasons. Unlike everyday language, which is very dynamic and flexible, terminologies tend to be fixed and conservative. Due to this, absolute synonyms are capable of surviving.

Many items, however, have associative meaning or **connotations**. These differentiate between synonymous lexemes. Other synonyms are differentiated by semantic **co-occurrence** (or **collocational**) **restrictions**, which are selectional. Despite identical meaning, lexemes differ and they cannot be used in all contexts. Such restrictions, if a translator is aware of their existence, enable to avoid searching distinguishing equivalents (*revenue collection, personal income, earnings and expenditure* – Czech *příjmy* may be used in all three instances; similarly *return(s)* may be translated as Czech *výnos(y)* or *zisk(y)* or *výtěžek* or *vrácené zboží*, depending on the possible modifier and the context).

## 5. Semantic condensation in word groups

Despite being an effective means of **condensation of expression in English**, word groups (usually noun groups) are often difficult to analyse so that the relations between individual elements are traced and correct understanding is achieved. The semantic relation between the individual juxtaposed nouns acting as pre-modifiers is not explicitly declared and it is often necessary to analyse condensates into periphrastic noun phrases if their meaning or lexical equivalent is not obvious. The hypothetical underlying phrases are reconstructed and made explicit by using prepositions and non-finite verb forms to express relations between the components of a compound. However, **analysing (or attempting to translate) isolated terms is characterised by ambiguity and uncertainty**. Is the term *fuel purchase and transportation commitment* (IPR 2006) a coordinated structure (N<sub>Attr</sub>(N)) and (N<sub>Attr</sub>(N)) (Czech transl. *nákup paliva a přepravní závazky*) or is it rather a construction consisting of a head noun *commitments*, modified by a double attribute *purchase and transportation*, itself modified by *fuel*: (N<sub>Attr</sub>(N<sub>Attr</sub> and N<sub>Attr</sub>))N (Czech transl. *závazky z nákupu a přepravy paliva*)? There is still one more possible analysis, thus ((N<sub>Attr</sub>(N)) and N<sub>Attr</sub>)N (Czech transl. *závazky*

*z nákupu paliva a přepravy*). Does the translator have any clues apart from intuition or experience that make him choose rather the second option?

**Fig.1:** Examples of condensed noun groups

*pre-tax risk adjusted discounted cash flow projections*  
*cash flow hedging reserve movements (= změny rezervy na zajištění peněžního toku)*  
*property, plant and equipment accelerated capital allowances*  
*employees' past service rights*  
*Employee Share Ownership Trust*  
*equity-settled share-based payments*  
*capital redemption reserve (IPR Annual Report 2005).*

*individual project whole life asset models*  
*fuel purchase and transportation commitments*  
*embedded derivative liability component*  
*partial disapplication of shareholder' statutory pre-emption right over Ordinary Shares (IPR 2006)*

## **6. Reasons for higher vagueness of English accounting terminology**

Apart from the above-discussed tendency to polysemy of one (usually rather general) lexeme and resulting synonymy (inclusion of that lexeme with individual distinct senses in several lexical sets grouping formally unrelated words with roughly identical denotations), the properties of condensates also increase vagueness, ambiguity, and uncertainty of meaning in terminologies. Not even Czech or Slovak, despite their periphrastic characters and use of congruent premodifying adjectives, can fully avoid vagueness and inexplicitness; however, their noun phrases tend to be generally more explicit than English ones. Economy of naming achieved by condensation, together with the large pre-modifying capacity which enables to expand the capability of naming new phenomena, are the main reasons why condensed noun groups are so frequent in English professional terminologies. Although extremely long multi-word terms (of more than three components) exist in both English and Czech or Slovak, higher explicitness of terms in synthetic languages is achieved thanks to a less condensed syntax of such terms, i.e. as a result of expressing relations between its components by case inflections, prepositional constructions and mostly deverbal adjectives (to replace verbal predication). On the contrary, English terms are less explicit, but more concise, generally shorter and less varied in syntax and lexis than Czech ones.

The degrees of explicitness of a paraphrase and implicitness of a condensate must be considered, particularly if a term is translated from one language to another. If an original English semantic condensate is highly opaque, Czech may choose to paraphrase it, which tends to be lengthy and (therefore) sounds clumsy, e.g. *bear market – trh s klesajícími cenami cenných papírů*; *asset-stripping – likvidace jednotlivých částí majetku po odkoupení podniku*.

Literal translations, such as *medvědí trh* and *odkrajování aktiv* (Straková, Bürger, Hrdý 2000: 59, 80), do not usually have much hope of becoming widely used.

Also **internationalisms** which may work as **false friends** are very risky - the obvious familiarity with their individual components easily leads the translator, if the functional equivalent is not available, to translating the components of a condensed term separately, hoping that the combination of such individual meanings will equal the meaning of the whole original term. That would definitely work with many international terms (*crisis management – krizové řízení / krizový management, profit margin – zisková marže*); it would also work with calques (*red numbers – červená čísla*), but some internationalisms may be misleading (*public limited company* is not *\*veřejná společnost s ručením omezeným*, but correctly (*veřejná akciová společnost*; *finanční úřad* cannot be translated into English as *\*financial office/authority*, but rather as *tax authority*, or specifically as the *Inland Revenue* in Britain and the *Internal Revenue Service* in the US).

This phenomenon certainly does not only concern false friends among internationalisms, but it is characteristic of terminologies as such: **if a term has a functional equivalent in another language, that equivalent must be used**, no matter that it consists of different components and that it has a different structure from the term in the first language.

## 7. Avoidance of inaccuracy

How can a denotative difference be identified between e.g. *hold* and *own*, between *purchase* and *acquisition*, *gain* and *profit*, *sale* and *disposal*, *share* and *interest*, *proceeds* and *revenue* (and also *income*, *returns*, *earnings* and *receipts*)? The following three ways to tackle the problem may be suggested.

(1) Use of the cognitive context: if the potentially synonymous expressions appear in an easily analysable and comprehensible piece of text, their meaning becomes clear from **their position within a structured set of related expressions**. Thus, *Purchase of property, plant and equipment* are included in the *Cash flow statement* as an operation representing an outflow of cash within both the superordinate categories of *Cash flows from operating activities* and *Cash flows from investing activities*, and *Acquisitions of subsidiaries (...)* and *Acquisitions of investments in joint ventures and associates* perform an analogous function within the category *Cash flows from investing activities*. (IPR Annual Report 2005: 82.) Both of them are marked by bracketed amounts, symbolising cash outflows, and it seems that there is just a **collocational restriction** on the use of *koupě*, *pořízení*, *nákup* or *akvizice* with the given types of property or investment in corresponding Czech expressions. Similarly,

*Proceeds from disposal of investments and Returns from joint ventures and associates* clearly represent analogous transactions, cash inflows.

(2) **Location within a verbal context:** it helps to assess the level of terminological consistency. Sometimes, two different expressions are used in the same function so close to each other in the text that the locational proximity may help to imply their denotative identity. E.g. *own* and *hold* were used in the same paragraph of the examined text, in fact in subsequent sentences, as presented below in Fig. 3 (IPR Annual Report 2005: 126).

**Fig. 2.** The role of verbal context.

*Where the group **owns** between 20% and 50% of the **equity** of an entity and **is in a position to exercise a significant influence** (...)*

*Equally, where the group **holds** a substantial **interest** (but less than 20%) in an entity and **has the power to exert significant influence** (...)*

Relexicalisations	Possible further synonyms	Czech equivalents
own / hold	possess	držet / vlastnit
equity / interest	shares, stock, capital	vlastní kapitál/jmění / podíl / akcie / kapitál
be in a position / have the power	have the right / be authorised	být v pozici / být schopen / mít právo/moc/sílu
exercise influence / exert influence	have influence / control	vykonávat/uplatňovat/uskutečňovat vliv

(3) Knowledge of the exact referent (i.e. knowledge of **the reference from the context**): it allows to check the denotation of a term, establish its correct equivalent and assess appropriateness of synonyms. However, such knowledge is not always available, especially because texts are often dealt with in absence of the immediate context.

## 8. Linguistic view of terminological inaccuracy: conclusions

It would be certainly useful to have a one-to-one correspondence between terms and their denotates, but sometimes there is a multitude of expressions denoting the same (or nearly the same) concept. Such cases have evolved as a result of several factors, often combined. The most obvious are:

- **different temporal strata** in the language, each with its own naming units,
- different **geographical varieties** of the same language,
- different expressions used at different **stylistic levels** or for different purposes;
- existence of **several influential sources**, coining their own terminologies,
- existence of **semantically broad general expressions** which have become terms in various narrow disciplines **by semantic shift**.

Terms make up the central part of scientific terminology. According to the traditional conception of terms, a term “will make more direct reference to something than a descriptive explanation, a non-term. Hence the rapid creation of new terms in any developing science. Further, the general vocabulary employed in scientific prose bears its direct referential meaning, that is, words used in scientific prose will always tend to be used in their primary logical meaning. Hardly a single word will be found here which, in contrast to the belles-lettres style, is used in more than one meaning. Nor will there be any words with contextual meaning. Even the possibility of ambiguity is avoided. Furthermore, terms are coined so as to be self-explanatory to the greatest possible degree. But in spite of this a new term in scientific prose is generally followed (or preceded) by an explanation.” (Galperin 1977: 319-320). This is an **idealistic and unrealistic conception** of scientific nomenclature. Unfortunately, terms are often neither maximally self-explanatory, nor monosemantic, nor is ambiguity always successfully avoided.

Terms may be monosemantic within the framework of a narrow scientific discipline. However, scientific terminologies often use **polysemic expressions** which have different meanings in vocabularies of different disciplines of science. Subdivision within a field, on the other hand, results in terms which are monosemantic within a specific context, in fact a subfield of the given professional slang.

Relatively little attention seems to have been paid to the definition of a term in the British and American linguistics. The reasons are clearly as follows:

- stress on the **language functions** rather than on its forms;
- emphasis laid on **usage**,
- **descriptive** rather than prescriptive character of linguistics dealing with English;
- reliance on **several independent authoritative sources** rather than on one central authoritative institution;
- **plurality of national standards and regional varieties** of English.

In view of these conditions, financial and accounting terms continue to be set by several authorities at the same time, namely by the standards, statements, opinions etc. issued by the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board, the Securities and Exchange Commission (SEC), the American Institute of Certified Public Accountants (AICPA), etc. in the US, the London-based International Accounting Standards Committee (IASC) (International Accounting Standards Board, IASB, since 2001), announcing *International Accounting Standards* (now called *International Financial Reporting Standards*), and other British, US, international and national institutes, boards and associations.

Nevertheless, although the theoretical level is quite liberal and pluralistic, appropriate use of financial and accounting terminology remains **a practical problem** for foreign entities reporting in English, foreign subsidiaries of multinational companies, national governments using materials from international institutions etc. published in English, translators, interpreters, business students, etc. Formulating suggested solutions linguistically, **denotative vagueness** of terms in an established science or occupational field must therefore be deemed as eliminated. **Referential vagueness** must be reduced as much as possible during the act of communication or interpretation by establishing the **context**, namely the **context of general experience** (i.e. factual knowledge of the given concept), **situational context** and **verbal context** (i.e. the lexical environment of the term) (*cf.* Firbas 1992). Together with constant improvements made to dictionaries so that they provide **functional equivalents to individual senses of polysemic expressions**, the above-suggested is a generative approach focusing on and utilising the context, which may be helpful for translators' decision-making in problematic cases.

## Notes

<sup>1</sup> The research was based on *Dictionary of Science and Technology* by Chambers (1972), investigating specifically the field of physics and geophysics.

<sup>2</sup> D. Crystal writes with reference to G. Hughes: "Rather than invent new terms, we seem for the most part to have adapted familiar ones to talk about the economy, perhaps reflecting the increasingly central role which monetary matters play in our lives. There is, certainly, an immediate meaningfulness and accessibility about such terms as *inflation*, *demand*, and *consumption*, deriving from their established general uses, which would be missing if these notions had been expressed neologistically."

(After G. Hughes (1998), in D. Crystal, *The Cambridge Encyclopedia of the English Language* (1995), 137.)

<sup>3</sup> In *Language, Meaning, and Context* (1981b: 50-51), this Lyons' classification is modified: two lexemes are **fully** synonymous if, and only if, all their meanings are identical; two lexemes are **totally** synonymous if, and only if, they are synonymous in all contexts, and two lexemes are **completely** synonymous if, and only if, they are identical in all relevant dimensions of meaning. According to this, **absolute synonyms** are fully, totally and completely synonymous; **partial synonyms** do not meet all these three criteria, and **near-synonyms** are more or less similar (but not identical) in meaning.

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