

## Verbal Monomials in English for Audit and Accounting



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**ABSTRACT:** The paper research is work in progress and makes part of a publication set devoted the study of the English monomials and polynomials in the professional domain of audit and accounting, on the one hand. On the other, the research can be treated as a standalone piece for the study into the nature of verbal monomials as set term clusters in English for Audit and Accounting. The scope of research arrives at the following objectives. One objective is to give an overview of the term ‘monomial’ in English for Audit and Accounting, or English for A&A, which leads to understanding of the verbal monomial in English for A&A, correspondingly. The other objective refers to the classification introduced earlier as attributable to the analysis of the structure of the mentioned monomials and polynomials in English for A&A from a morphological perspective of the head term in a monomial, i.e. nounal, verbal, adjectival and adverbial. The said classification in this work associates with verbal monomials in English for A&A only, and provides a relevant sub-classification of the relevant verbal monomials through the lens of their functional properties and roles in a sentence, under the professional language framework. The results and discussion section presents five distinct groups of verbal monomials in English for Audit and Accounting, each corresponding to a specific syntactical role and functional property in a sentence. A variety of the examples helps see and identify the type of the English verbal monomial in the area of audit and accounting.

**KEYWORDS-** monomial, classification of monomials, verbal monomials, English for Audit and Accounting, English for A&A

### INTRODUCTION

Today, the variety in contemporary trends in linguistics becomes overwhelming. The most appealing are the trends that intersect at least two or even more domains of knowledge. For instance, at present:

- (a) Psycholinguistics, for example see works by Soha (2017), Ya-Wei Lin, Oleg Bazaluk (2020), etc., may easily yield to ethnopsycholinguistics [1; 2]. According to *Ethnopsycholinguistics*, a periodical peer-reviewed scholarly journal published by the Institute of Scientific Information for Social Sciences with the Russian Academy of Sciences, ethnopsycholinguistics “covers sociological research into stereotypes of ethnic self-perception and perception of this ethnos by other ethnic groups” and “social stratification of communication patterns in different ethnic groups” [3].
- (b) Language and culture studies, when merged, transform into linguoculturology. Popov (2018) stresses out that the focus of the science lies in the study of language phenomena and culture phenomena in their connection, whereas Kulpina and Tatarinov (2018) view linguoculturology as “a direction which studies the interaction of language and culture as the semiotic systems and at the same time as a single holistic phenomenon”, etc. [5].
- (c) Medialinguodiscoursology as a contemporary trend combines linguistics, discourse and media. For example, some of the recently published issues in the journal of *Medialinguistics* relate to Volume 7, Issues 1-3 and are devoted to Linguodiscoursology of Media (language of the publication is Russian), in particular [6].

What is suggested in the presented paper closely corresponds to the contemporary trends. The intersection of the traditional corpus linguistics, terminology studies, digital approaches to data mining and automation of translation speak out loudly of the necessity to address a number of linguistic issues, which are yet to be covered. Thus, the declared scope of work anticipates the following objectives to be met:

- (i) To specify what a ‘monomial’ and ‘verbal monomial’ are in English for A&A,
- (ii) To give an overview of respective literature, with mention of a linguistic classification of monomials as suggested by the study material,
- (iii) To sub-classify sampled verbal monomials through the lens of their functional properties and roles in a sentence in English for A&A,

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- (iv) To draw conclusions on the main findings.

It is worth mentioning that the idea of monomials is not brand new in publications. In Chaika<sup>1</sup> and Chaika<sup>2</sup> (2019), a number of research points consider monomials / polynomials as substitutes of term when applicable to terminologies [8; 9]. Next, Chaika<sup>2</sup> (2020) analyses the structure of bi-term monomials in English for Audit and Accounting and in Chaika<sup>3</sup> (2020) the researcher 4 2021 refers to them as set term clusters in terminologies [10-12]. The idea traces back to mathematics and the paper by Bolondi, Ferretti and Maffia (2018) [13], which may help draw distinct similarities between monomials in algebra and those in linguistics. Apart from that, set speech expressions have remained in recent years under thorough study by many scholars [15; 20]. Selivanova (2011) in the essays on the Ukrainian culture studies discloses the concept of a *paremia* and explains its usage to cover expression of set repeatable units of speech structure, and proverbs, in particular [14: 242]. Sharmanova (2015) combines the cliché and mass media as one of the perspective trends in contemporary linguistics [15].

## MATERIAL, METHODOLOGY AND LITERATURE REVIEW

### Material of the study

The material for the paper makes use of selected samplings from the texts presented in the form of definitions for the English audit(ing) and accounting terms set out in the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements validated by the International Auditing and Assurance Standards Board (IAASB). The text coverage relates only to the definitions of the English three-term and four-term monomials of verbal composition on condition that the kernel, or head term in a monomial is expressed by the verb.

### Methodology

To provide the analysis of verbal monomials in English for A&A, it is found critical to keep to the earlier mentioned classification of English audit and accounting monomials in Chaika (2021). The main part of monomials breaks into the four groups: nounal, verbal, adjectival, adverbial [17: 580-582]. However, the list is not exhaustive. Therefore, term sampling, grouping and sub-grouping of terms / monomials in English for A&A become linguistic methods and techniques for the purpose of the paper. Structural analysis as an approach, as well as syntactic roles of the monomials in terminologies and discourse turn relevant, too. Sentence parsing and analysis of the relevance associated with the verbal monomial in it lead to demonstrate the trend in monomial coinage and usage in English for A&A, whereas quantitative and qualitative approaches align well with the descriptive analysis.

It is critical to note that under the methodology adopted for the study and description of the results no verbal monomials in English for A&A, which start with the state verb 'to be' and/or 'to be' as a bare infinitive following any modal verb, are considered and analysed. Nor are the verbal monomials in the respective terminology, which are expressed in the passive voice in any of the grammar tenses, nor such, which make part of the group predicate, nor such, which are found in the form of the compound nominal predicate.

### Literature review

The modern trend in cross-disciplinary studies is growing across linguistic fields and a wide range of journals, which aim to disseminate the new ideas and research results globally. The conceptual framework associated with linguistic monomials and polynomials aims to fill in the silent niche in a language corpus between common use words and terms. It is not argued that terms make part of a relevant terminology and may pertain to various classifications in terminology studies. Thus, Jaleniauskienė and Čičelytė (2011) classify terms in the latest computer and internet terminology according to their structure and formation. The former classification breaks into simple and complex terms and the latter discusses terms formed via (i) semantic change, (ii) morphological change, (iii) conversion, and (iv) borrowing [18: 122-125]. Chernovaty (2020) broadens the classification of terms according to the structure by Jaleniauskienė and Čičelytė (*ibid.*). From the scholar's understanding, the terms break into simple, derivative, compound, abbreviations and terminological collocations. Further, Chernovaty, Lypko and Romaniuk (2020) describe the specifics of translation in comparative study of the complex English and Ukrainian terms [19], following Chernovaty's views on classifications of terms by structure, origin and degree of specialization. Chernovaty mentions four categories of terms by specialization:

- (a) Common use words, which may become terms in a specific context,
- (b) General science terms,
- (c) Interdisciplinary terms,
- (d) Specialized terms. These terms are specific and attributable of one domain only.

It is agreed that the adopted classifications may serve their purpose but it is unclear where the set term clusters should fit in under a circumstance that according to the structure it is not that each and every element (term) of the cluster is a term in a given terminology. Moreover, it can be part of linguistic corpus as a common use word if used in isolation. Therefore, monomials in a broad sense are set term clusters as basic syntactical units in terminologies, e.g. English for Audit and Accounting, which partly

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consist of a traditionally adopted term(s) in their structure and partly of possibly common use word(s) linked via a syndetic or asyndetic relation.

This paper aims at the description and analysis of verbal monomials in English for A&A, which occupy their niche in the English terminology of audit and accounting as certain set term clusters, or term clichés, and their head term is expressed by a verb according to the morphological class. Such set term clusters belong neither to common use words, which may become terms in a specific context, given their complicated syntactical structure, nor to general science terms, nor to interdisciplinary terms. Problematically enough, such term clusters may hardly belong to specialized terms given the nature of their structure and failing to meet the criteria set for the term in linguistics.

Overall, monomials as set term clusters in general and verbal monomials, in particular, look similar to syntactic word combinations – either free or bound. With the term '*free syntactic word combination*' in the Slavic linguistics, it is meant to convey the status of a set syntactic term. At the same time, the term '*combination of words*' is seen ambiguous enough as to its terminological definition. The underpinning message here is that any word combination is a combination of words but it is not that every combination is a syntactic word combination. This is where it may appear logical to address the cliché. Solganik (2006) emphasizes on the fact linguists rightly agree that “design and formation of ready-made elements such as clichés, standards, stereotypes, etc. – for a specific situation, its developments, situational aspects” [20: 145] is the main design law for styles in linguistics, as well as in the development of a language. Since Cherkassky (1978) approached the issues of fixed elements in a word combination, cliché framework has included properties of a language unit, which translate its global understanding as a constructive and semantic whole, reproducible unchanged in terms of significance in certain communication developments [21: 36]. Therefore, language clichés as regular (permanent) combinations of word signs become autonomous blocks associated with their traditionally fixed meaning and form.

By combining the language approach to cliché theory and study of terms in terminologies, it is exactly where set clusters in terminologies as basic syntactic units acquire their autonomy by representing their formally constructive and semantic whole. Next, in speech they may be easily reproduced unchanged except for the cases of verbal monomials. Verbal monomials, for instance, in English for A&A, may be of predicative and non-predicative nature. With the predicative verbal monomials, it is obvious that such grammar categories as tense, voice, mood, number, person, etc., will influence the ultimate formalized form of the monomial.

## RESULTS AND DISCUSSION

The classification of simplified monomials as nounal, verbal, adjectival, adverbial, etc. provided in Chaika (2021) [17: 580-582] may help refer to one of the groups – verbal monomials in English for Audit and Accounting. Similarly, it may stretch further to compound and complex monomials. Given the scope of research and the set objectives, the following part focuses on either simplified or compound English verbal monomials, with absolute prevailing figure of those, which are compound by nature. Verbal monomials in English are one of the monomial groups as set term clusters in the audit and accounting terminology, which head term is expressed by the verb, and which fall in between a word combination in linguistic theories and terminological collocations in Chernovaty's classification setting (see above) within the specialised domain of knowledge. Some terms (elements) in a monomial may belong to common use words if used separately as language signs in other linguistic contexts. However, within a syntactically bound set cluster in the terminology, such verbal monomials become a constructive and semantic whole, perceived as a basic syntactic unit after sentence parsing.

The research findings clearly display the majority of patterns, which categorise the verbal monomials in English for A&A in accordance with their functional property in a sentence, or syntax. At the start, it is significant to clarify verbal monomials in English for A&A may be of predicative and non-predicative nature. In the below classification, sign '0' will stand for reference to the verbal monomials of predicative nature. It means that such verbal monomials occur in the terminological text of definitions as part of the predicate group and agree with the subject of the sentence in person, number, tense, mood, correspondingly. The signs from 1 to 4 will refer to the verbal monomials of non-predicative nature. Therefore, the English verbal monomials in Audit and Accounting break into the following groups:

0. Verbal monomials (VM) of predicative nature,
1. Verbal monomials (VM) that function as an adverbial modifier of purpose,
2. Verbal monomials (VM) as attributes in a terminological setting (a sentence),
3. Verbal monomials (VM) as an attributive clause that complements the object in a sentence,
4. Verbal monomials (VM) as part of the gerundial clause, expressed in the form compound verbal aspect predicate, and adverbial modifier of attending circumstances.

In order to follow such a break-down of English verbal monomials in Audit and Accounting, it is reasonable to see some examples in the professionally arranged setting.

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### **Verbal monomials of predicative nature in English for A&A:**

1) *to express an inappropriate conclusion*, e.g. assurance engagement risk ‘the risk that the practitioner *expresses an inappropriate conclusion* when the subject matter information is materially misstated’ [IAASB:14]; 2) *(a) to set overall emissions limits*,

*(b) to allocate emissions allowances [to participants], (c) to allow smb. to do smth.*

E.g. cap and trade ‘a system that *sets overall emissions limits, allocates emissions allowances to participants, and allows them to trade allowances and emission credits* with each other’ [IAASB:15], etc.

### **Verbal monomials that function as an adverbial modifier of purpose in English for A&A:**

1) *to control greenhouse gases*, e.g. emissions trading scheme ‘a market-based approach used *to control greenhouse gases* by providing economic incentives for achieving reductions in the emissions of such gases’ [IAASB:18];

2) *to commit fraud*, e.g. fraud risk factors ‘events or conditions that indicate an incentive or pressure *to commit fraud* or provide an opportunity *to commit fraud*’ [IAASB: 21];

3) *to deceive financial statement users*, e.g. fraudulent financial reporting ‘involves intentional misstatements, including omissions of amounts or disclosures in financial statements, *to deceive financial statement users*’ [IAASB: 21];

4) *[designed] to meet the common financial information needs [of a wide range of users]*, e.g. general purpose framework ‘financial reporting framework *designed to meet the common financial information needs* of a wide range of users...’ [IAASB: 21-22];

5) *[performed] to obtain an understanding of smth.*, e.g. risk assessment procedures ‘the audit procedures *performed to obtain an understanding of the entity and its environment, including ...*’ [IAASB: 35], etc. **Verbal monomials as attributes in a terminological setting (a sentence) in English for A&A:**

1) *[a process] to assess the effectiveness of smth.*, e.g. monitoring of controls ‘*a process to assess the effectiveness* of internal control performance over time...’ [IAASB: 26];

2) *[adjustments] to illustrate the impact of smth.*, e.g. pro forma financial information ‘financial information shown together with adjustments *to illustrate the impact of an event or transaction* on unadjusted financial information as if the event had occurred or ...’ [IAASB: 30], etc.

**Verbal monomials as an attributive clause (defining or non-defining) that complements the object in a sentence in English for A&A:** 1) *[adjustments...]* that illustrate the impact of smth., e.g. pro forma adjustments ‘*adjustments* to unadjusted financial information that illustrate the impact of a significant event or transaction...’ [IAASB: 30];

2) *[information]* that contains less detail than smth., e.g. summary financial statements ‘historical financial information that is derived from financial statements but *that contains less detail* than the financial statements...’ [IAASB: 39];

3) *[an organization]* that provides relevant quality control services, e.g. suitably qualified external person ‘an individual outside the firm with the competence and capabilities to act as an engagement partner, [...] or of *an organization that provides relevant quality control services*’ [IAASB: 39];

4) *[components]* that have no parent, e.g. The term “group financial statements” also refers to combined financial statements aggregating the financial information prepared by components *that have no parent* but are under common control. [IAASB: 23];

5) *(a) [policies and procedures] that relate to many applications,*

*(b) [policies and procedures] that support the effective functioning of application controls,*

E.g. general IT controls ‘*policies and procedures that relate to many applications and support the effective functioning of application controls* by helping to ensure the continued proper operation of information systems...’ [IAASB: 21];

6) *(a) [events or conditions] that indicate an incentive,*

*(b) [events or conditions] that provide an opportunity [to do smth.]*

E.g. fraud risk factors ‘*events or conditions that indicate an incentive* or pressure to commit fraud or *provide an opportunity to commit fraud*’ [IAASB: 21];

7) *(a) [staff] who establish the overall group audit strategy,*

*(b) [staff] who communicate with component auditors,*

*(c) [staff] who perform work on the consolidation process, (d)*

*[staff] who evaluate the conclusions,*

E.g. Group engagement team ‘partners, including the group engagement partner, and *staff who establish the overall group audit strategy, communicate with component auditors, perform work on the consolidation process, and evaluate the conclusions* [...]’ [IAASB: 23], etc.



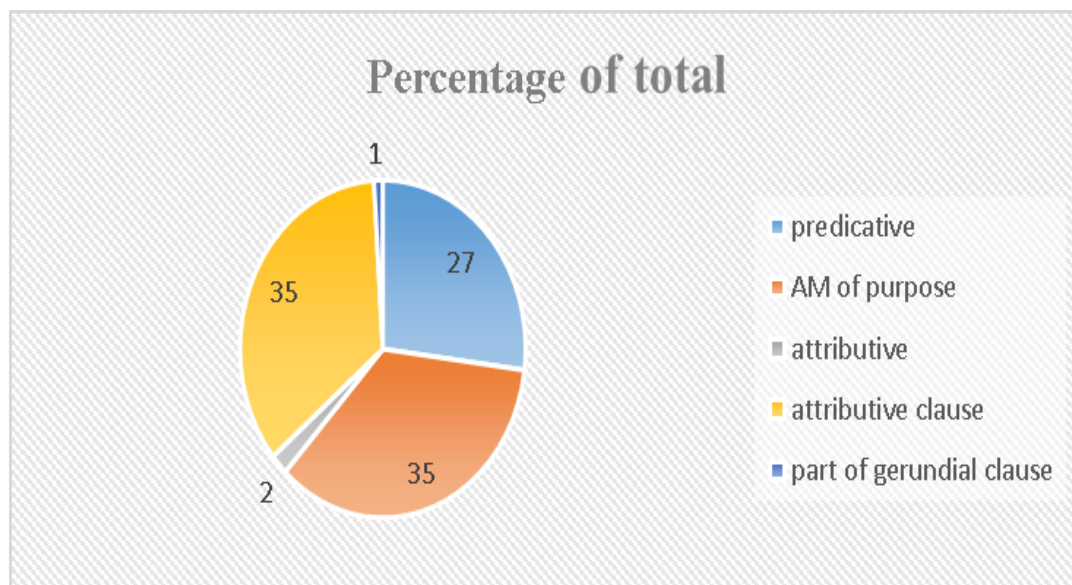
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*Verbal monomials as part of the gerundial clause, expressed in the form compound verbal aspect predicate, and adverbial modifier of attending circumstances, in English for A&A:*

*[by helping] to ensure the continued proper operation of information systems, e.g. general IT controls ‘policies and procedures that relate to many applications and support the effective functioning of application controls by helping to ensure the continued proper operation of information systems...’ [IAASB: 21], etc.*

The quantity list of sampled verbal monomials selected from the definitions of three-term and four-term monomials mainly includes 81 verbal monomials (Glossary of terms, English for A&A).

The least represented group is that of gerundial clause, expressed with the form of compound verbal aspect predicate, in the function of an adverbial modifier of attending circumstances, which makes only 1% of total. The next lagging just a little is the group of English audit and accounting verbal monomials in the role of attributes in a terminological setting (a sentence). The other three groups are far ahead, constituting under or above one third of the total. For more detail, Fig. 1 presents the data in the five groups as mentioned above and in which AM of purpose stands for an adverbial modifier of purpose, attributive means attributive role of the verbal monomial in English for A&A, in particular.



**Fig. 1. Verbal monomials in English for A&A, composition chart (Glossary of terms, IAASB)**

The largest groups of the English verbal monomials in the area of audit and accounting are those, which include (i) verbal monomials that function as an adverbial modifier of purpose, and (ii) verbal monomials used as an attributive clause (relative defining or non-defining) that complements the object in a sentence. Both the groups contain 28 verbal monomials, which comes to 35% of the total. The following group lessens to 22 verbal monomials and corresponds to 27% only, respectively.

The material analysed allows for the summary of prevailing monomial coinage in English for A&A according to the head term in the monomial, on the one hand (verbal), and on the other, as to the role in the sentence. That refers to either predicative role of the verbal monomial, or non-predicative. In the latter case such verbal monomials in English for A&A:

- (i) convey the meaning of purpose as an adverbial modifier,
- (ii) serve as an attribute in post position to the kernel, which is mainly expressed by the noun, and
- (iii) complement the object in the sentence (expressed by the noun in majority of cases) as an attributive clause – relative defining or non-defining. Another remaining instance may hardly call for attention given its single occurrence. It may happen so for the limited scope of the material under study and, thus, may result in other numbers on vaster canvases of data.

It should be noted that, with the quantitative approach to calculations, the deviation of 0.1% to 0.4% applies.

Next, it is necessary to mention that the findings of the research arrive at an unanticipated property of the verbal monomials of different kinds used together in a contextual setting. Moreover, the frequency of repetition of such verbal monomials in the mentioned bundle may speak of certain infusion, which in future would result in a fixed term settings, under which such verbal monomials would not constitute two of them but rather merge and become an inseparable whole. Please see Fig. 2 to follow the probability ratio in the form of an increasing trend for blended monomial coinage in professional settings.

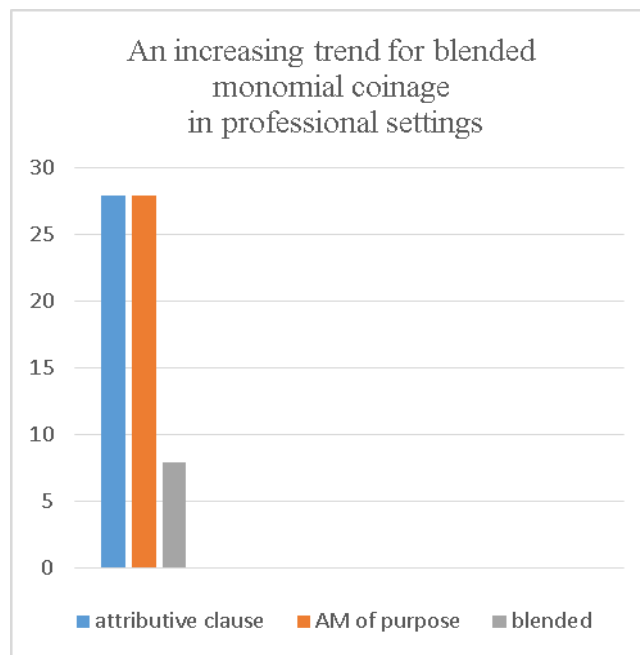


Fig. 2. An increasing trend for blended monomial coinage in professional settings (Glossary of terms, IAASB)

The blended use of verbal monomials in English for A&A may be exemplified below:

- (1) The service organization’s description of its system and the scope of the service auditor’s engagement *include controls* at the service organization *to monitor the effectiveness of controls* at the subservice organization, which may include the service organization’s review of an assurance report on controls at the subservice organization [IAASB:15];
- (2) Events or conditions that *indicate an incentive or pressure to commit fraud* or *provide an opportunity to commit fraud*. [IAASB: 21], etc.

Further, as another development of the study beyond the scope of the investigation is a variety of the verbal monomials in English for A&A, in their respective placement as to the word order in a sentence under professional setting. That, basically, links to English verbal monomials that function as an adverbial modifier of purpose and are expressed by the infinitive of purpose. For instance,

- 1) *To achieve fair presentation of the financial statements*, it may be necessary for management to provide disclosures beyond those specifically required by the framework [IAASB: 21-22];
- 2) Emissions trading scheme is a market-based approach used *to control greenhouse gases* by providing economic incentives for achieving reductions in the emissions of such gases [IAASB: 18];
- 3) Fraudulent financial reporting involves intentional misstatements, including omissions of amounts or disclosures in financial statements, *to deceive financial statement users* [IAASB: 21].

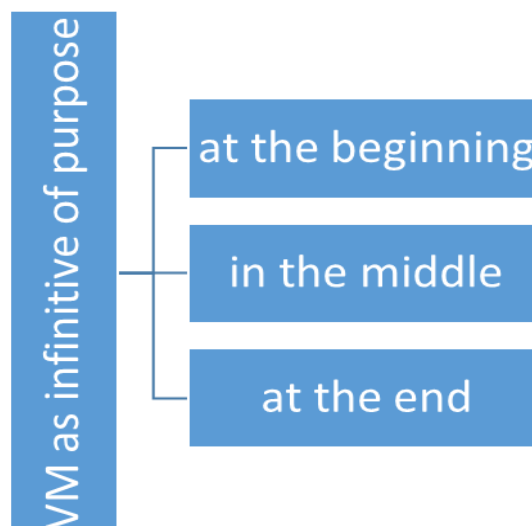


Fig. 3. Placement of the verbal monomial in English for A&A, expressed by the infinitive of purpose

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Thus, English audit and accounting verbal monomials that function as an adverbial modifier of purpose and are expressed by the infinitive of purpose may be found at the beginning of the sentence / conceptual idea in the professional setting, in the middle, and in the end. It is also worth noting that in writing the placement of the verbal monomials (VM) expressed by the infinitive of purpose at the beginning and in the end of the sentence is marked with a comma after and before such verbal monomial, correspondingly.

Finally, it is important to mention that the verbal monomials expressed by the infinitive other than the infinitive of purpose fall out of the above group, as such modify the term, which is the subject or object of the sentence. For example:

Pro forma financial information refers to financial information shown together with *adjustments to illustrate the impact* of an event or transaction on unadjusted financial information as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration [IAASB: 30].

*Adjustments* → (what kind of adjustments?) → [*adjustments*] to illustrate the impact ...

There are also some cases that require attention as to the use of the verbal monomials in English for A&A, however, they will be disclosed in further reviews and research publications, for such do not meet the objectives of this paper.

## CONCLUSIONS

Monomials in a broad sense of the term are set term clusters as basic syntactical units in terminologies, e.g. English for Audit and Accounting, English for Banking, English for Law, English for Beekeeping, etc. Monomials partly consist of a traditionally adopted term(s) in their structure and partly of possibly common use word(s) linked via a syndetic or asyndetic relation. They may occupy their specific niche in linguistics between a term (a language unit that meets all the criteria set for the mentioned purpose) and a common use word in a language corpus.

Verbal monomials in English for A&A are certain set term clusters, or term clichés, which kernel, or head term (head element) is expressed by a verb according to its morphological class. Such set term clusters belong neither to common use words, which may become terms in a specific context, given their complicated syntactical structure, nor to general science terms, nor to interdisciplinary terms. As specified in the paper, such verbal set term clusters may hardly belong to specialized terms given the nature of their complicated and lengthy structure, on the one hand, and failing to meet the criteria, set for the term in linguistics, in connection to standardization, for example.

The monomial classification adopted refers to the nounal, verbal, adjectival, adverbial, etc. monomials and extracts one of the mentioned groups – verbal monomials in English for A&A. The scope of the research aimed at the analysis of verbal monomials via their functional role in a sentence, or professional setting. Thus, another classification of simplified, compound and complex English verbal monomials as to their structure remained unattended.

The functional properties and roles in a sentence of the verbal monomials in English for A&A reveal certain arrangement into the five groups: verbal monomials of predicative nature and 4 groups of non-predicative verbal monomials, i.e. such that function as (i) an adverbial modifier of purpose, (ii) attributes in a terminological setting (a sentence), (iii) a part of an attributive clause that complements the object in a sentence, (iv) part of the gerundial clause, expressed in the form compound verbal aspect predicate, and adverbial modifier of attending circumstances.

The largest group of verbal monomials in English for A&A is shared between verbal monomials that function as an adverbial modifier of purpose and those that are part of an attributive clause that complements the object in a sentence. Such verbal monomials make 35% of the total each group. The next group consists of the English verbal monomials for A&A as represented by the sampled list from the Glossary definitions and refer to the monomials of predicative nature. This group makes 27% of the total number. The two other groups remain with the English audit and accounting verbal monomials of attributive role to the subject / object of the sentence and part of the gerundial clause, and constitute 2% and 1% of the total number, respectively.

More findings detect an increasing trend in blending the verbal monomials of different kinds under a contextual setting. The frequency of repetition of such blended verbal monomials may speak of possible infusion, which may lead to a fixed term string, under which the two verbal monomials would merge and become an inseparable whole.

It is also found that some English audit and accounting verbal monomials that function as an adverbial modifier of purpose and are expressed by the infinitive of purpose may be found at the beginning of the sentence / conceptual idea in the professional setting, in the middle, and in the end. However, such verbal monomials in English for A&A should not be confused with verbal monomials that function as attributes in post position to the subject / object of the sentence in a terminological setting.

More study and analysis of the acquired data are needed as the unveiled phenomena indicate that the fixed settings of the monomial terms in the set term clusters may lead to novelty, distinctness and technical accuracy as some of the criteria set to the term in linguistics despite their complicated structure and lengthy string. Once again, it appears logical and necessary to look at and

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consider appropriateness of the introduced term ‘monomial’ to fill in the gap between the term and a word combination, or set expression, or a terminological cliché, in a language corpus, etc.

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