

ABOUT THE WAYS OF STUDYING FOREIGN LANGUAGE TERMINOLOGY IN THE FIELD OF ACCOUNTING, ANALYSIS AND AUDIT

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Annotation

The article deals with the specifics of professionally oriented training and examine effective ways to study English-language terminology in the field of accounting, analysis and audit.

Key words: professionally oriented training, vocabulary of terminological nature, active, interactive methods.

It is no secret that proficiency in a foreign language is a mandatory requirement when applying for a job on the international labor market [2, p.72].

Therefore, one of the tasks of the university is to prepare a competent specialist who speaks a foreign language to the extent required by the state educational standard (GOS). According to modern requirements, a young specialist should be able not only to independently analyze language material, but also to successfully use it for further self-development and self-education [3, p.61]. Thus, bachelors of the "Economics" field of study should: know the lexical and grammatical minimum to the extent necessary to work with foreign-language texts in the course of professional activity; be able to use a foreign language in interpersonal communication and professional activity; possess both the skills to express their thoughts and opinions in interpersonal and business communication in a foreign language, and the skills to extract the necessary information from the original text in a foreign language on the problems of economics and business [4].

Thus, teaching a foreign language has a professionally oriented character and involves teaching a heterogeneous in its own way the composition of vocabulary: terminology, oral professional vocabulary (professionalisms), professional jargon and nomenclature.

This article will consider ways and methods of memorizing and studying English-language terminology and professional vocabulary in the field of accounting.

The purpose of the article is to show how you can learn to understand accounting the language and speak it, despite the fact that the number of classroom

hours is limited, and many students have not yet learned to work fully independently.

It is necessary to pay attention to the fact that the financial documentation of English-language accounting has its own characteristics. In addition to special terminology, accountants also use abbreviations that disappear or change over time. Therefore, both for classroom classes and for independent work in English, educational materials must meet modern requirements and trends in the field of accounting, analysis and audit.

Another important task of a teacher at the initial stage of teaching a professionally oriented language is to ensure that students remember the rules of functioning of language units, learn to understand and use them freely in oral and written communication. At the same time, memorizing isolated words and terms should be a simple and fascinating process. The task of students at this stage of training is to understand the importance of language exercises in which each language unit represents a certain communicative block [1, p. 7].

Questions of the methodology of teaching terminology in a foreign language attract the attention of many researchers. Their works reflect the most diverse aspects of solving this methodological problem. Thus, the role and place of terminological vocabulary in the language system of texts in the specialty are determined, the effectiveness of individual methods of working on professional vocabulary is revealed and the methods of its control are determined.

According to N.Kh.Sharipova: "The development of world progress in all areas, interethnic relations has a strong impact on our lives. Every day there is a new lifestyle and way of life. And all this is directly reflected in our language, namely, new expressions and concepts arise, which later take place in various spheres of life. No science or other kind of activity is possible without the presence of neologisms in them, since the appearance of new processes is equivalent to the appearance of new words, namely neologisms.

The analysis of methodological literature shows that there are both reliable, interesting, fascinating traditional ways of effective the study of English-language terminology, as well as innovative interactive methods of working on vocabulary. All these forms of conducting training sessions include: presentations; business and role-playing games; reports and abstracts; discussion of non-standard situations by the method of "brainstorming"; crosswords; communicative and grammatical trainings; test tasks and control works. It is they who help to develop students' interest in terminology.

As for the stage of familiarization with the language material, it is practically present at every lesson and is a series of sequential tasks that help to comprehend the language material and form the necessary lexical skills. However, according to methodologists, the most important stage is the training or automation of the processes of understanding language material and the formation of skills, the formation of speech skills [1,p. 87].

Thus, the mastery of language material depends on the correct the location of tasks by complexity. The complexity of tasks should occur gradually, from lesson to lesson. Of course, it should also be noted that teaching the professional layer of the language is directly related to oral and written texts in the specialty, which should be interesting and scientifically significant. Practice shows that it is easier for students to remember those language units that they understand and make sense in the context, rather than being memorized separately [1, p. 5-6].

An accountant is a person whose job is to check or maintain accounting records. Accounting is a system that measures business activity, processes this information in reports and brings these results to the attention of decision makers.

AIS	Accounting information system
APB	Accounting Principles Board (1959- 1973)
AICPA	American Institute of Certified Public Accountants
CPA	Certified Public Accountant
CA	Chartered Accountant

Next, we study, use a dictionary (read online), decipher words, translate them into English and work on their pronunciation. For example:

1) Transcribe the following words, practice their pronunciation and translate them into English. Committee, theory, commercial, applicable, industrial, financial, scientists, register, coordinate, assume, provide, coordinate, competitor, ledger, identification, expenses...

2) Give English equivalents for: detailed accounting; keep accounting records; open an account; keep an account in bank; pay the bill; issue an invoice; measure business activity; process information in reports; report results to decision makers.

3) Give the English equivalents for:

1) account (accounting), write to an account, register; 2) reporting; 3) at own expense; 4) debtors' account; 5) withdraw money from a bank account; 6) current

bank account; 7) deposit account; 8) account in the general ledger; 9) account state institution; 10) profit and loss account.

4) Write pairs of synonyms. **Chief accountant; rival, transaction, competitor, business, responsible accountant, transaction, enterprise, dealing.**

5) Give the opposites:

Liabilities, accounts receivable, long-term liabilities, tangible assets, profit, accounting with one entry, fall, increase, lending, debtor.

This is an account that is a detailed report on all the money that a person receives and spends. This is an accountant - a person whose job is to check or maintain accounting records.

6) Fill in the blanks with correct English terms.

1. Management accounting; the process of determining, measuring, accumulating, analyzing, preparing, interpreting and transmitting financial information used by management for planning evaluation and control within the organization –

2. Analysis of economic activity; accounting, presentation of financial statements –

3. The period for which the organization makes reports, as a rule, is equal to one year –.....

4. Bank-maintained account –.....

5. A person trained in the management of accounting books in which all financial transactions of commercial or other organizations are recorded, and the preparation of periodic reports –.....

Preparation of presentations on the development and formation of accounting in different countries is also very interesting and useful from the point of view of expanding the horizons of students.

Accounting is an orderly collection system, registration and generalization of information in monetary terms about the property, capital, obligations of the enterprise, as well as about their movement through continuous, continuous and documentary accounting of all business transactions.

This information is used to make decisions on the most efficient allocation of resources.

The subject of accounting in a generalized form is the economic activity of the organization. The objects of accounting are the property of organizations, their obligations and business transactions that they are carried out. Accounting is necessary for government purposes, business entities and control bodies.

Accounting is strictly documented accounting. The organization's accounting statements are the final stage of the accounting process. It reflects the cumulative property and financial situation of the organization, the results of economic activity for the reporting period (month, quarter, and year).

In conclusion, I would like to note that the process of mastering a foreign language becomes more effective if a student understands what, why and how he learns, i.e. realizes the communicative value of each language unit being studied [1, p.11]. In addition, as methodologists note, and practice shows, the student should understand that summing up the read text in the specialty requires not only the selection and generalization of information, but also the student's joining a polemical conversation, which involves comparing other people's points of view, and making specific decisions, etc. [1, p.11], the task of the teacher is to ensure that every moment of the lesson develops into a single whole.

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