

Collocations in Specialized Context: Towards the Modeling of an English-Georgian Database of Financial Audit Terminology

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Abstract

The evolution of terminology methodologies from a traditional to a comprehensive approach acknowledges terms as integral units in lexicons. This shift is fueled by interdisciplinary connections, global information exchange, and similarities in term formation processes across languages. Modern terminology research explores specialized collocations, context-dependent expressions influenced by knowledge organization. Specific subject fields, like finance, exhibit unique conceptual systems. This study focuses on financial audit terminology, aiming to establish an online bilingual English-Georgian terminological database tailored to this sub-domain. Using Sketch Engine, a specialized English corpus was created from international auditing standards, while the English-Georgian Parallel Corpus provided Georgian data. Conceptual and linguistic characteristics of financial audit terms were examined, revealing nuanced collocational patterns in specialized contexts compared to general language counterparts. Based on these findings, an initial model for the bilingual database was developed, featuring categories like term status, core definition, context, and collocations. This model captures the complexities of the studied terminology, serving as a valuable resource for accessing and understanding technical definitions and promoting effective communication in both English and Georgian languages.

Keywords: bilingual English-Georgian term base; financial audit terminology; specialized collocations

1. Introduction

Theoretical approaches to terminology and its methodologies have evolved significantly over time. Traditionally terms were viewed as designations of specialized concepts without requiring additional linguistic description. This perspective has shifted towards considering terms as integral units of a lexicon, forming a subset that constitutes the vocabulary of specialized languages. This evolution underscores the increasing need to describe terms as other lexical units within a lexicon. In addition to exploring the nature of terms and their paradigmatic relations from various perspectives (conceptual, linguistic, etc.), more and more researchers are interested in examining the nature of co-occurrence of terms in im-

mediate context that resulted in creating the concept of specialized collocations (Lorente Casafont *et al.* 2017). The concept of specialized collocations arises more interest especially for collocates/co-occurrences for those terms that has undergone the process of terminologization (adding new specialized meanings to lexical units already existing in general language). It is argued that specialized collocations are both domain and language dependent and their usage is determined by the knowledge organization of the special subject field or situational contexts (L'Homme 2009; Taljard 2015).

Changing perspectives have prompted the development of more comprehensive terminology methods. Initially, terminologists primarily focused on onomasiological analysis, starting with concepts and then proceeding to finding terms as designations for those concepts (Sager 1990). Another approach, the purely semasiological perspective, where the analysis focuses on a term as a lexical unit with specialized meaning as one of its senses, explores the place of a term within the general lexicon (L'Homme 2020). However, accounting for both conceptual and linguistic dimensions, a mixed approach – combining onomasiological and semasiological perspectives – is advocated by some specialists (Santos & Costa 2015), an approach also adopted in this paper.

The transformation of terminology perspectives also influences the development of the structure of terminological resources, ensuring their alignment to contemporary trends. While earlier resources primarily focused on conceptual information (basically definitions, or equivalents in other languages if bi – or multilingual), recent databases tend to emphasize also the linguistic aspect, incorporating contextual information or typical collocates (Termium Plus; Cohen 2011; DiCoInfo). However, there is still no universal standard for representing such information, especially for low-resourced languages such as, for example, the Georgian language. Recognizing the uniqueness of each specialized field, we assert that conceptual systems, terminologies and linguistic contexts vary significantly, necessitating especially careful consideration in multilingual descriptions. Consequently, when developing bi – or multilingual term bases, a thorough examination of the conceptual, terminological and linguistic characteristics of the chosen field in each language is essential to identify data categories that best capture its distinctive features.

1.1 Adopted Definitions of Employed Concepts

For the purposes of this paper a *term* is considered as linguistic designation of a concept. It possesses multidimensional nature encompassing at least two, linguistic and conceptual aspects. This duality allows a single concept to have various linguistic representations, tailored to the distinct communicative situations that may arise the need of different linguistic forms (Sager 1990).

In the realm of terminology and specialized lexicography, the term *specialized collocations* (also referred to by a few different names by different scholars, such as *specialized lexical combinations* (L'Homme & Bertrand 2000), *specialized phraseological units / terminological phrasemes* (Cabezas-García & Faber 2018)) denotes combinations of lexical units in specialized discourse. The dominant element of the specialized collocation – *base* – is a terminological unit the presence of which is a strict condition. The lexical unit/units preferred to be used with the base is called *collocate* or *co-occurent*. This element may carry general or specialized value. They communicate a domain specific knowledge in a conven-

tional way and are characterized by a certain stability in usage within a specific discipline (L'Homme & Bertrand 2000). They are *concept-bound*¹ combinations implying that collocational behaviour of terms depends on their semantic and conceptual description.

1.2 Research Objectives

The main objective of the research was to explore conceptual and linguistic characteristics of financial audit terminology as presented in the International Standards of Auditing (2020 edition) and propose an initial model for an online bilingual English-Georgian terminological database tailored to fit the specificities of this subject field. Considering that economic and financial affairs are one of the essential aspects of our daily life, we claimed that terminology of financial audit would have been quite similar to the general language vocabulary. Hence, we decided to study the characteristics of those financial audit terms and their collocates that were supposedly terminologized and analyze them as opposed to the corresponding words or expressions in general language. The focus was on any potential differences in the lexical environment (the selection and usage of typical collocates) of financial audit terms (English) and its counterparts in general language as well as on the influences of English terminology (terminological variations) on the selection of “proper/accepted” Georgian equivalents. As a result, the research aimed at identifying all those essential data categories that would best address challenges and encode specificities of financial audit terminology in the microstructure of a term record.

2. Methodology

A combination of onomasiological and semasiological approaches was employed to study the terminology of the selected field. The first step was to get general understanding of the auditing discipline to move forward to the identification and collection of all possible terms existing around its key concepts. A combination of top-down and bottom-up approaches was used in this regard. Conceptual Network of the auditing discipline structured by the European Court of Auditors² was used as a source to obtain preliminary sketch-like description of the AUDIT as a process. It should be noted that this conceptual map is not comprehensive enough to represent all types of audits since it is focused only on the areas this organization covers. However, it provides thoughtful insights and could be used as a starting point.

This conceptual network was then complemented with an analysis of textual data in the specialized corpus to obtain more specified results. For the purposes of this research a small specialized monolingual English corpus (hereinafter – the Audit Corpus) of professional standards for auditing of financial statements was compiled on Sketch Engine. It is composed of highly specialized texts, namely, 3 volumes of the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements (published in 2020), which includes a complete set of International Auditing Standards

1 The term used by Martin 1992 (as cited in Heid 1994).

2 <https://methodology.eca.europa.eu/aware/GAP/Pages/default.aspx> [03/09/2022].

(ISAs). The corpus contains approximately 825,000 tokens, 10,000 unique word forms and 5,600 lemmas. Considering the content of the texts available in the Audit Corpus it seemed to be more viable to narrow the scope of research to key concepts of financial audit.

In order to obtain general concepts found specifically in the Audit Corpus, a Sketch Engine tool for automatic Keyword extraction was used that enabled access to multi-word units typical of a given corpus as compared to that of general language. A non-specialized corpus – English Web 2020 (enTenTen20) was used as a reference corpus. The first-hand results were manually filtered down to the most relevant, informationally valuable combinations where at least one of the elements of the combination was a term and overall meaning of the combination was sensible and reasonable.

These combinations were then grouped around recurrent semantic heads that led to the identification of audit concepts specifically represented in the Audit Corpus.

The next step involved extending the conceptual network and retrieving terms that would designate related narrower concepts. Obtained general concepts were re-searched in the corpus by using the word sketch tool to identify the multi-word combinations where a single-word term (noun) under analysis appears together with nominal and adjectival modifiers. For example, the general concept ENGAGEMENT produced the following multiword terms: *assurance engagement; compilation engagement; agreed-upon procedures engagement; review engagement; related services engagement, engagement team; engagement partner; engagement letter; engagement file; engagement documentation; engagement quality review; engagement quality reviewer.*

The obtained list of terms enables us to conclude that the elements of multi-word terms are the lexical units that are commonly used in general language that at some point in time also acquired the additional specialized meaning to denote the concepts of financial audit. Thus, we can say that the financial audit terminology has been created as a result of the process of terminologization to a great extent.

Specialized collocations were extracted from the corpus by using the word sketch tool. Since the study is qualitative in nature, frequency of collocates was not considered at this point. Possible collocates listed in a word sketch of searched terms were manually checked in the context through the corresponding concordances to ensure their informational value and exclude all possible technical misstatements.

Obtaining collocations for multiword terms by using word sketch tool is challenging in producing accurate and detailed results for a combination of words. Consequently, for multiword terms, Corpus Query Language (CQL) was used to examine their left and right context. For example, for the term *key audit matters* the following verbal collocates were obtained by using a query – [tag="V.*"] [] {0,5} [lemma="key"] [lemma="audit"] [lemma="matter"] – that enabled access to verbs appearing in the left context of the combination ‘key audit matter’ within the span varying from 0 to 5:

- to determine *key audit matters*
- to describe *key audit matters*
- to communicate *key audit matters*
- to update *key audit matters*

Considering that the planned terminological database is supposed to be bilingual (English-Georgian), it was necessary to obtain Georgian equivalents of each terminological unit

and the corresponding collocates. A decision was made to use the sub-corpus of accounting and auditing of the English-Georgian Parallel Corpus for the purposes of this research. This sub-corpus proved to be useful since it contains the exact International Auditing Standards (ISAs), which were used for compiling the Audit Corpus in English. The accounting and auditing sub-corpus (consisting of the ISAs in English, translated and aligned sentence by sentence with its Georgian version; with around 17,000 EN-GE sentence pairs) was newly added to the web-based platform of the English-Georgian Parallel Corpus. The translation was performed by an authoritative body (the Service for Accounting, Reporting and Auditing Supervision of the Ministry of Finance of Georgia) and is adopted as an official version of Auditing Standards implemented in Georgia. Hence, it is assumed that translation equivalents of all terms and corresponding specialized collocations are officially permitted, standardized and consistently used throughout the texts.

The Parallel Corpus was quite limited in automatic or semi-automatic analysis or extraction tools, it was neither Part-of-Speech tagged, nor lemmatized, so it was necessary to search different word forms separately to obtain all possible occurrences. The contextual analysis for Georgian equivalents of obtained English terminological units and corresponding collocations was performed manually. For such a small-scale experimental study on the data with less than 100,000 tokens, such manual analysis was not too time-consuming. However, on larger corpus data, a similar task performed manually seems to be impracticable.

Additionally, for the purpose of making comparisons between specialized and general contexts, at some point during research two publicly available corpora on Sketch Engine – the English Web Corpus (EnTenTen20)³ and the British Law Report Corpus (2008-2010) were used.

3. Analysis

The analysis focused on the extracted nominal terms and their adjectival and verbal combinations. This part is dedicated to present the results of analysis of terms and specialized collocations of the concept AUDIT OPINION.

3.1 Opinion – General Language versus Specialized Language of Audit

The audit term *opinion* is one example of an English lexical unit that has undergone a process of terminologization. According to LDOCE Online, the general lexical unit *opinion* is characterized as a high-frequency word and belongs to the core vocabulary of the English language. *Opinion* is a polysemous unit defined in general language dictionaries in a variety of related ways. The primary meaning is as follows:

- A belief or conclusion held with confidence but not substantiated by positive knowledge or proof (American Heritage Dictionary)
- A personal belief or judgement that is not founded on proof or certainty (WordNet)

3 In order to obtain a more precise picture of general English without much influence of legal terminology, a sub-corpus of English Web (enTenTen20) was created where text types included are only blogs and newspaper texts, not specifically belonging to the legal domain.

- A view, judgement or appraisal formed in the mind about a particular matter (Merriam-Webster Dictionary)

The basic semantic component in the meaning of *opinion* is that it is a view, belief or conclusion on a particular matter formed in the mind of a person. It is based on consideration and assessment of matters without proof or certainty. There is no specification of matters on which opinion could be expressed, hence there is no limitation and it may refer to any subject, human mind can consider.

Within the context of financial auditing, an opinion is defined in the following ways:

- A formal statement made by an auditor concerning client's financial statements (Accounting Tools)
- A certification that accompanies financial statements. It is based on audit of the procedures and records used to produce the statements and delivers an opinion as to whether material misstatements exist in the financial statements (Investopedia)

It seems that *opinion* as an audit concept has various restrictions as opposed to its general counterpart. Those restrictions are posed on the subject matter considered, the method of consideration and the form of expression. The matters on which opinion can be formed is limited to audit objective (financial statements in case of financial audit). The method of consideration and judgement, an auditor needs to be based on, is limited to certain procedures, records and evidence that is determined by auditing standards and guidelines. An auditor's opinion has a material form of an official document attached to financial statements.

The core of the meaning of the term *opinion* is based on its general language definition, however it is restricted by certain criteria that causes specialization and narrowing of meaning. Those restrictions turn it into a term upon which particular specialized knowledge is built.

It should be noted that audit is not the only discipline in which the lexical unit *opinion* has undergone terminologization. This is also the case in the legal domain. The form of an *opinion* both in law and auditing takes place by means of an official, written document. However, the way of consideration and objective of expressing such opinions differ within those subject fields.

It is clear that the process of terminologization caused significant changes on the conceptual level of the given lexical unit that lets us speculate that the collocational behaviour should also differ in general and specialized contexts.

3.2 Opinion – Specialized Collocations

Taljard (2015) stated that collocates are domain specific, i.e. collocate candidates of one and the same lexical unit in general language and various specialized sub-languages may differ considerably. What may appear as typical co-occurrent of a lexical unit in general language may not be attested for the same unit in specialized languages, or vice versa. In order to analyze to what extent typical collocates of audit terms may differ for the same lexical unit in general and legal contexts, we compared the most typical verbal collocates of the lexical unit *opinion* in three corpora: the general English language corpus English Web (enTenTen20), the British Law Report Corpus and the Audit Corpus (see table 1).

Audit Corpus	British Law Report Corpus	enTenTen20 sub-corpus [blogs and newspaper texts]
express	express	voice
form	deliver	sway
modify	prepare	express
disclaim	reserve	gauge
contain	form	polarize

Table 1: Verbs with opinion as object.

As a result, we can say that one and the same lexical unit in the fields of auditing, law and in general language collocates with a different set of lexical units (with only small similarities). Clearly, terminologization leads to changes not only on the conceptual level, but also on the lexical level revealed in the differences in the list of typical collocate candidates. The underlying reason for such differences should be sought in the knowledge structure of the specialized subject fields.

3.2.1 Verbal Collocation – to modify an opinion

In the context of financial auditing the verbal collocate *modify* takes on a specific usage. The basic meaning of the verb “modify” implies change.⁴ The specialized collocation “to modify an auditor’s opinion,” does not directly signify a change or modification of an opinion on financial statements expressed by the same or another auditor. Instead, it suggests an alteration in a more abstract condition initially presumed to be universally true and accepted. Here the conceptual structure comes into play.

The International Standards of Auditing (ISAs) distinguish 2 types of audit opinions: unmodified and modified. Modified opinions are further classified as qualified, adverse and disclaimer of opinion (see figure 1).

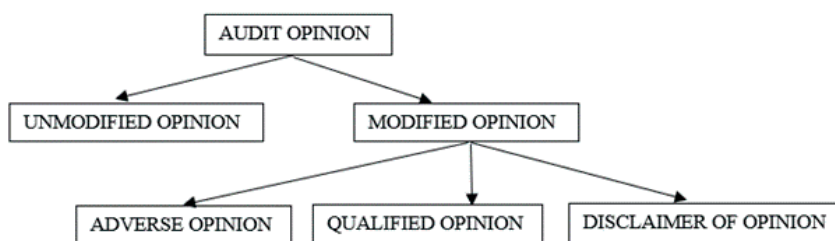


Figure 1: Types of auditor’s opinion, created based on definitions given in the International Standards of Auditing (2020 edition).

4 The verb *modify* is defined in LDOCE Online in the following way: “to make small changes to something in order to improve it or make it more suitable or effective”.

In the example sentences below, taken from the International Standards on Auditing, the collocation – *to modify an opinion* – is used in the sense of expressing one of the types of modified opinions and it does not mean in any case performing an action of actual modification of any previously expressed opinion.

(1) In such cases, ISA 705 requires the auditor *to modify the opinion in the auditor’s report* as a result of the scope limitation. (ISA 501)

(2) If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, *to modify our opinion*. (ISA 700)

3.2.2 Translation Nuances

Such nuances in the usage of specialized collocations in the English language extend to bilingual context. In particular, the verb – *modify* – in this sense has two Georgian equivalents – ნაწილობრივ შეცვლა [nats’ilobriv shetsvla] and მოდიფიცირება [modipitsireba].⁵ Throughout the texts of the Auditing Standards the verb *modify* is also frequently used with other lexical units (with term or not a term).

modify the audit strategy	აუდიტის სტრატეგიის შეცვლა
modify the audit documentation	აუდიტის დოკუმენტაციის შესწორება
modify the auditor’s opinion	მოსაზრების მოდიფიცირება / მოდიფიცირებული მოსაზრების გამოთქმა

Table 2: Translation equivalents of the verb *modify* in different contexts in the Audit corpus [Georgian equivalents are taken from the English-Georgian Parallel Corpus].

The translation equivalent “*მოდირიცირება*” [modipitsireba] with its two contextual variants “*აუდიტორის მოსაზრების მოდიფიცირება*” [audit’oris mosazrebis modipitsireba] and „*მოდირიცირებული მოსაზრების გამოთქმა*” [modipitsirebuli mosazrebis gamotkma] is officially and exclusively used as a collocate of the audit term “*opinion/ მოსაზრება*” [mosazreba]. While in other cases other variations are freely used, like შეცვლა [shetsvla] or შესწორება [shests’oreba].

This precise usage emphasizes the specific nature of the terminological combinations and the necessity of adhering to standardized translation choices.

4. Proposed English-Georgian Database of Financial Audit Terminology

4.1 General Information

The proposed term base focuses on specialized terminology belonging to the superordinate domain “auditing” and respective subdomain “financial audit”. It is descriptive in nature as it aims to reflect the state of terminology of the international auditing stan-

5 According to the Comprehensive English-Georgian Online Dictionary.

dards adopted and used in Georgia. It is planned to be an online available bilingual (English-Georgian) resource. The main objective of the resource is to aid in the translation process between English and Georgian languages, especially those translators who do not have expert knowledge of the field. Hence, special attention will be given to describe syntagmatic relations of terms and contextual translations of specialized collocations, as well as representing conceptual relations through adapted definitions oriented on gaining basic understanding of the subject matter.

4.2 Microstructure of a Term Record

There is no standard structure of a terminological entry that would meet all the objectives different terminological resources are supposed to accomplish. Researchers (Mayer 2013; L'Homme 2013) give an overview of what type of data categories are found in existing terminological databases and what needs they are supposed to fulfil. The list differs depending on whether the resource is term or concept-oriented and whether it has a descriptive or prescriptive function. The target users' needs are of great importance.

This section deals with the basic, mainly content-related, data categories for the microstructure of the term record in a proposed English-Georgian database of financial audit terminology, the necessity of which is foreseen based on the research of financial audit concepts and terms referred to in previous sections.

The information in the term record is planned to be distributed on two levels – concept and term levels. Both, concept and term levels will be represented in two languages – English and Georgian.

Concept level will represent the concept-related information allocated in three types of data categories: core definition; definition note and source references. Term level will be represented separately both for English and Georgian languages and will include the information on the corresponding terms including all variations and collocational behavior. All terms including the officially accepted term, its variant or abbreviations will be presented separately in their own term blocks. Information on term level will be allocated in the following data categories: term status, context, context source, collocations, term notes, collocation notes.

Concept level – *Core definition* will include the most salient, central components of a concept that is necessary for its identification and differentiation from other concepts. *Definition note* will make those essential characteristics and close conceptual relationships explicit that helps the user to gain the understanding of the subject matter so as to be able to explain it and further produce specialized texts fluently. Considering the circumstances that the *core definition* and *definition note* may be created based on different sources, there will be two different slots for indicating the source, namely: *definition source* and *definition note source*.

Definitions and definition notes will be given both in English and Georgian languages. Referring to one and the same concept, they will be only translation of each other (English as a source) with no difference in content. All terminological units appearing in the *Definition* and *Definition note* slots will be highlighted and cross-referenced to the corresponding term record. To save searching time for a user interested only in the equivalent of the highlighted terminological unit in another language of the term base (either English or Geor-

gian), the user will be able to access it only by hovering over the cross-referenced term with the cursor without visiting the linked term record.

Term level – *Status* will indicate whether the term is preferred, admitted, deprecated, etc. *Context* will include an example sentence(s) where the term is used. *Context* is intended to be obligatory for the terms with the *status* – preferred term. Otherwise, it may be omitted. *Context source* will include the name of the International Standard of Auditing (ISA), where the example sentences are taken from. The *Note* slot will be used to further comment shortly on the usage patterns of any specific term variant, when necessary. *Collocations* – Since the source language for the specialized collocations is English, it will be included only for the English language. Throughout this study, collocations were obtained only for the terms with the status preferred, that is why it will be presented only in the block dedicated to them. The collocations section will be further subdivided into two broad categories according to the part of speech of the collocates – *verb + term* and *adjective + term*, where verbal and adjectival collocations will be represented, respectively. The collocations will be presented as tables where the English version will be accompanied with the Georgian translation equivalent.

Verbal collocations will be further organized based on semantic properties. Depending on the type of activities performed, the collocations sharing the general meaning will be grouped together. A short paraphrase of shared meaning will be given for each group that will make the navigation easier in possible cases where many verbal collocations may be listed (L’Homme 2009). They will possibly be named as *meaning explanation*.

For example, the verbal collocates of *opinion* can be grouped as follows:

To develop an *opinion* from something: base on

To give an *opinion*: form, express, provide, issue, modify

To deny giving an *opinion*: disclaim

The collocations section will also consist of the data category *collocation note*. *Collocation note* will further clarify any specific characteristic of each collocate and provide instructions on proper usage, when necessary. When a collocation does not pose any specific challenge in usage or translation, rather serves the sole purpose of specialized knowledge transfer, the translation equivalent will suffice without the need of further commenting. For example, the verbal collocate – *modify* – will be accompanied by the data category *collocation note* when it combines with the term *audit opinion*, but not in the case of the term *audit documentation*. It can be commented that *modify the opinion* does not mean modification/change of any type of opinion, rather – to express one of the types of a modified opinion.

The information on the Georgian terms will follow after the English version. The Georgian section will include the names of data categories in the Georgian language.

4.3 Illustrative Example of a Term Record

This section provides example of a term record for the concept – AUDIT OPINION. It is intended to illustrate the possible form of a term record in the proposed English-Georgian database of financial audit terminology (see figure 2, figure 3 and figure 4).

AUDIT OPINION

Concept level

English

Definition:

An auditor's conclusion on the extent to which audit evidence [აუდიტის მტკიცებულება] refutes or confirms the purpose of an audit [აუდიტი].

Definition Source: O'Regan, D. (2004). Auditor's dictionary: Terms, Concepts, Processes and Regulations.

Definition Note:

Auditor's opinion [აუდიტორული მოსაზრება] is part of an auditor's report [აუდიტორის დასკვნა] prepared in external audit [გარე აუდიტი].

Unmodified opinion [არამოდიფიცირებული მოსაზრება] and modified opinion [მოდიფიცირებული მოსაზრება] are types of auditor's opinion [აუდიტორული მოსაზრება].

Definition Note Source: International Standards on Auditing (ISA). (2020)

Concept level

Georgian

განმარტება [definition]:

აუდიტორის დასკვნა იმასთან დაკავშირებით თუ რამდენად უარყოფს ან ადასტურებს აუდიტის მტკიცებულება [audit evidence] აუდიტის [audit] შესაბამის მიზანს.

განმარტების წყარო [definition source]: O'Regan, D. (2004). Auditor's dictionary: Terms, Concepts, Processes and Regulations.

განმარტების შენიშვნა [definition note]: აუდიტორული მოსაზრება [auditor's opinion] წარმოადგენს გარე აუდიტის [external audit] შედეგად მომზადებული აუდიტორის დასკვნის [auditor's report] ნაწილს.

აუდიტორული მოსაზრების [auditor's opinion] სახეობა არამოდიფიცირებული მოსაზრება [unmodified opinion] და მოდიფიცირებული მოსაზრება [modified opinion].

განმარტების შენიშვნის წყარო [definition note source]: International Standards on Auditing (ISA). (2020)

Figure 2: AUDIT OPINION – concept level.

Term level

English

Audit opinion

Status: preferred term

Context: A component auditor may be required by statute, regulation or for another reason, to express an audit opinion on the financial statements of a component.

Context Source: International Standards on Auditing (ISA) 600

Auditor's opinion

Status: admitted term

Opinion

Status: admitted term

Term level

Georgian

აუდიტორული მოსაზრება

სტატუსი [status]: ოფიციალურად მიღებული ტერმინი [preferred term]

კონტექსტი [context]: სუბიექტისგან აუდიტორის დამოუკიდებლობა იცავს აუდიტორის შესაძლებლობას, ჩამოაყალიბოს აუდიტორული მოსაზრება ისეთი ზემოქმედების გარეშე, რომელსაც შეუძლია ამ მოსაზრების კომპრომეტირება.

კონტექსტის წყარო [context source]: International Standards on Auditing (ISA) 200

აუდიტორის მოსაზრება

სტატუსი [status]: ნებადართული [admitted]

მოსაზრება

სტატუსი [status]: ნებადართული [admitted]

Figure 3: AUDIT OPINION – term level.

Collocations

Verb + term

<i>Meaning explanation: give an opinion</i>	
to form an audit opinion	მოსაზრების ჩამოყალიბება
to express an audit opinion to issue an audit opinion to provide an audit opinion	მოსაზრების გამოთქმა
to modify an audit opinion*	მოდელიცირებული მოსაზრების გამოთქმა / მოსაზრების მოდელიცირება
<i>Meaning explanation: deny giving an opinion</i>	
to disclaim an audit opinion	უარი მოსაზრების გამოთქმაზე

* **Collocation Note:** *to modify an opinion* means to express any type of modified opinion – qualified opinion, adverse opinion or a disclaimer of opinion.

Picture 4: AUDIT OPINION – term level (collocations).

5. Conclusion

Such representation of conceptual, terminological and collocational information is believed to fulfill at least the basic needs of the intended users of the proposed terminological database for the field of auditing. However, this is only a preliminary model of the term record that is created considering the results of studying the usage of audit terms and their typical collocates in International Standards on Auditing. It should also be noted that the study was quite limited to only several audit concepts. Further research may lead to the need for additional data categories that will manage other challenges that have not yet been identified at this point.

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Acknowledgements

This paper is prepared based on the Master's thesis defended by the author at the University of Minho, Braga, Portugal, in December 2022. The thesis was supervised by Professor Idalete Dias and Professor Tinatin Margalitatze.