

7. Abstract

The subject of this dissertation is: "Linguistic analysis of verb groups in the German specialized language of accounting, on the example of International Accounting Standards (IAS)".

In the age of ever faster and dynamic development of technology and science, in the era of progressive globalization, which at this stage can no longer be stopped, against the background of the political crisis observed in Europe, the network of international economic, political and scientific links confronts us with ever greater challenges, not only in the economic, political or technical world, but also in the broadly understood linguistics of specialized languages. This network is created by the interpersonal communication and its material is language. Due to the increased demand for staff with specific expertise and, as a result, the mastery of specialist languages, the research on specialist languages grows in its value, specifically in relation to glottodidactics (within the field of specialization), as well as the translation of specialist text.

Numerous explorations are conducted to describe the linguistic phenomena through which specialized knowledge is communicated within the linguistics of specialist languages using both quantitative and qualitative methods.

Most linguists agree that the specialty of specialized languages is a distinctive lexis geared towards describing a particular profession. It should be emphasized, however, that the distinctive feature of specialized languages is also the frequency of occurrence of particular grammatical (morphological, syntactic) language forms. According to some researchers, the literature in the subject emphasizes the dominance of professional vocabulary over the syntax of specialized texts. The fact is that, as Fluck¹ highlights, the essence of professional speech is specialized terminology, but the syntactic properties must also be considered to be able to present the full characteristics of specialist languages. Thus, not only the particular lexis decides about the uniqueness of a specialist language - its attributes can also be sought in syntactic constructions. The predilection for the verbal groups presented in this study results from the premise mentioned above. Describing and analyzing the specialist language of accounting, the focus was made not on the terminology, but on its syntactic properties, in particular on the properties of verbal groups. The research purpose of the work is to demonstrate that the description of syntax specificity of a specialized language is a necessary element of its holistic description.

¹ Fluck (1996: 12).

This work, which stays within the latest research trends in the linguistics of specialized languages, attempts to describe and analyze the research area which is the verbal groups in the German language of accounting. The research corpus is the International Accounting Standards (IAS), which is part of International Financial Reporting Standards (IFRS) and is a set of accounting standards issued in English by the International Accounting Standards Board (IASB). The collection of articles is translated from English into various national languages. The texts in German, which are the basis of the research, are therefore a translation from English.

This dissertation, part of which is the linguistic analysis of verbal groups in the language of accounting, may be relevant, inter alia, to persons involved in teaching of foreign languages in this field of specialization, in particular, professional (economic) German. The results of the study will be also of interest to persons specializing in the translation of specialist texts.

A continuous increase in international capital ties has been observed within the global financial market. The financial statements crucial for the investors to assess the value of an enterprise are drawn up on the basis of the country's accounting policies. Their analysis is hampered by the diversity of the rules in the accounting systems of different countries. In order to unify the comparison of financial statements of companies operating in different countries, the European Commission has issued the International Financial Reporting Standards (IFRS), which are applied in many countries of the world.

This work consists of six chapters. The first four chapters, presenting theoretical issues, form the basis for the empirical analysis contained in the last two chapters. The theoretical part of the work is a review of the most important issues in terms of specialist languages seen from the perspective of the subject matter of this dissertation. Both quantitative and qualitative methods were used in the research. The descriptive method is used in the practical part of the dissertation. This method serves the purpose of linguistic description of selected linguistic phenomena occurring in a given language system. The study materials are syntactic constructions taken from the German version of the International Accounting Standards, which serve as examples of the discussed language phenomena. They are of a pragmatic type and can be used as teaching materials during specialized German courses.

The **first part** of the work consists of the introduction, description of the research body, the description of the research method and the purpose of the research.

As already mentioned, the subject matter of this study is the specialized accounting language illustrated by the International Accounting Standards. The term "accounting", commonly referred to as "language of business"², is understood as a "business accounting system that reflects the monetary phenomena and economic processes taking place in a given entity, allowing it to present its assets, financial situation and financial balance."³ Differentiation is made between financial accounting and accounting management. Managerial accounting is required for the management of the company. Financial accounting is primarily used by external users. It is crucial, among others, for investors or bank workers, who assess the financial position of a given company mainly on the basis of financial statements. To make the financial statements understandable not only for the domestic users, but also for the foreign ones, the International Accounting Standards were introduced to unify the rules and to allow the comparison of financial statements of companies from different countries. "Accounting standards are standards that have been adopted as binding in relation to financial statements. They define the rules, methods and procedures used in accounting."⁴

The aim of this dissertation is to present the properties of selected grammar elements, in this case verbal groups, which occur in the accounting system of the German language. Verbal group is a syntactic structure with a verb in its core. In German, there are five grammatical categories of the verb: tense, voice, mood, person and number. By using these grammatical categories we can define each verb. The following verbal groups are discussed in this paper: tense, voice, mood, modal verbs, and modal infinitive constructions of the verb. Using the quantitative analysis, the frequency of occurrence of selected verb groups in the German specialist accounting language has been analyzed.

The next goal is an attempt to prove that along with the specialist vocabulary, verbal groups have an important place in the syntactic domain of the specialized accounting language. The analysis of verbal groups of the German specialist accounting language presented in this work outlines the structure of these groups and points to the important role that these groups play in the specialized language.

Chapter two presents the general issues of specialist languages. The starting point is presentation of the most popular definitions of specialized languages.

Studying the subject literature on the specifics of specialist languages, we see a number of attempts to define a professional language. The number and variety of professional language definitions is a testament to the complexity of the topic.

² Cf. Gottlieb (1994: 5).

³ Klamecka-Roszkowska (2005: 9).

⁴ Gottlieb (1994: 7).

The most well-known and probably the most precise definition of specialist language is the definition offered by Hoffmann in 1984. Expert language, according to the author, is all the linguistic means that are used within a particular discipline to ensure communication between the people active in the field of this discipline.⁵ The researcher emphasizes that specialized language is a combination of all linguistic means, hence, not only professional terminology, but also phonetic, morphological, syntactic and stylistic elements.

It is noteworthy that, despite the differences in the known definitions of the specialized language resulting from the accentuation of its diverse properties, the definitions show many similarities.

Hoffmann's (1984) definition, thus, emphasizes the functional interplay of all the language means. Schmidt (1969), in his description of the specialist language, emphasizes the frequency of individual lexical and grammatical language devices, emphasizing that the professional language does not exist as an independent form of language and is updated in professional texts.⁶ Möhn and Pelka (1984) present a specialized language as a variation of the general language, which aims to explore and define the subjects within a given specialization, as well as to communicate about them.⁷

A part of the second chapter is devoted to the discussion on the formation of specialist languages. Further on, their history is sketched from the Middle Ages to the present time.

It is not a simple task to define a clear moment when professional languages originated. However, we may assume they are as old as the language itself. It can be certainly stated that the development of professional languages is determined by many cultural, sociological and civilizational factors. People have always united in heterogeneous groups working in different areas of human activity on the basis of individuals' personal capabilities. The emergence of specialized languages is therefore linked to the division of labor. The need for communication between individual members of a given group performing the same type of activity determined the emergence of specialized languages. We can assume that the beginning of each professional language coincides with the birth of a particular profession.

Taking into account the history of specialist language, it should be remarked that the evolution of specialist languages has not been smooth. This process was and still is dependent on important events or inventions contributing, in the first place, to the rise of new professions or to the development of the existing ones.

⁵ Cf. Hoffmann (1984:53).

⁶ Cf. Schmidt (1969:17).

⁷ Cf. Möhn/Pelka (1984:26).

The history of specialist languages is well described in the literature on the subject. It should be noted, however, that not all stages of the development of the German professional language are equally represented in the literature. Some periods remain unattended.

By adopting the Roelcke classification we can distinguish three periods of German specialist language history.⁸

The first period, covering specialist medieval languages, dates back to the beginning of the history of the German language, i.e. around the 8th century. It is assumed that this stage lasted until the 14th century. It is characterized by the fact that the expertise of the craftsmen or the practical knowledge were passed over orally through national languages. National scientific languages did not exist - Latin was dominant in science.

Time between the fourteenth and seventeenth century is the second phase in the history of specialist languages. The turning point in the evolution of professional languages was the Renaissance. Events related to the inventions and geographical discoveries had a profound impact on the shape of specialized languages. A groundbreaking event that had a major impact on the spread of expertise was the invention of modern printing by Gutenberg in the 15th century. In addition, for the first time in history, attempts were made to introduce national languages into the sphere of scientific knowledge transfer.

The beginning of the 18th century is the beginning of the third phase in the development of professional languages. It was during the Age of Enlightenment that the national languages of science eventually developed. The time when the specialized scholarly discourse in German became possible was the school reform by Wilhelm Humboldt dating back to the beginning of the nineteenth century. German, French and English play an important role in the international scientific discourse of that time. The consequence of another important event, the industrial revolution of the nineteenth century, was the rapid development not only of the language of science but, above all, of the German technical language. The 20th century is a key stage in the development of international professional communication. The dominating role among the national specialist languages in the field of both science and technical or economic disciplines was taken over by English, becoming the new *lingua franca*.

The typology of specialized languages is presented to illustrate the complexity and multifacetedness of the phenomenon of specialized languages, showing, among others, the position of specialized languages among other varieties of the general language; the correlation between specialist language and general language is shown, listing various models

⁸ Cf. Roelcke (2005: 160).

of internal division of the specialized language. The second chapter also contains a description of the most important stages of linguistic research and methods used by linguists to describe the characteristics of specialized languages.

In order to start a discussion on specialized languages, it is necessary to specify the place that these languages occupy among other varieties of language.

Taking into account the linguistic expertise of professional languages, it can be seen that specialist language can be seen as a sub-language or as a group language. In some scientific sources it is referred to as a variant or a register.⁹ If the specialized language is defined as a sub-language, then it is understood as a component of the general language. Defining it as a group language means perceiving a professional language as a communication tool within one or more social groups of a given society.

In the **third chapter**, the most important and most characteristic linguistic phenomena appearing in specialist languages on the lexical, syntax-morphological and textual levels are presented.

Contemporary linguistics and its part dealing with specialist languages nowadays have extensive research and analysis of the whole range of aspects of particular professional languages. They have dealt with both linguistic phenomena at the lexical level, analyzing primarily the problems of terminology, as well as mechanisms occurring on the syntactic and morphological plane. Not only did the knowledge about the structure, kinds and types of specialist texts have a considerable significance, but also the functions they perform. Hence, the linguistic phenomena taking place at the text level were also considered. Another aspect that linguistics of specialized languages deals with is the analysis of communication processes within a particular field.

Although the grammar of professional texts has rarely been the subject of publication, the common belief is that morphological and syntactic means are selectively chosen within the professional communication. Accordingly, we can state that differences between the grammar of professional language and general language are predominantly quantitative and not qualitative.

Lothar Hoffmann emphasizes that although the study of the lexical and syntactical aspects of specialist languages has been indispensable, only the understanding of a professional text as a semantic, syntactic and functional whole provides a complete characterization of specialized language.

⁹ Cf. Hess-Lüttich (1998:208), Adamzik (1998:181).

Like any specialist language, the German specialist language of International Accounting Standards analyzed in this work has certain properties on the lexical, syntactic-morphological and textual levels.

Chapter Four is devoted to the economic language. The particular stages of its development are discussed here. Both, the definition of economic language, as well as various propositions of its typology are presented.

This chapter also characterizes the linguistic properties of the specialized language, which is the language of accounting.

The development of the economic language dates back to the end of the 19th century. Its progression was, on the one hand, dictated by the expansion of increasingly complex international trade relations, on the other hand, by the development of economic sciences. Bearing in mind that all business ventures are rooted in communication, it has been noted that general language skills are not sufficient to participate and effectively operate in cross-border professional communication. So, the formation of business linguistics (*Wirtschaftslinguistik*) should be attributed rather to the practical need for specialized language classes in higher schools of commerce than to the need of developing the linguistic theory. For this reason, *Wirtschaftslinguistik* is defined as applied linguistics from the very beginning.

Linguistic studies, so far, have repeatedly shown that the specificity of a particular specialist language is primarily in its terminology. The same applies to specialized language of accounting. It should be emphasized, however, that a specialized accounting language, like any other professional language, is not just a collection of professional terms specific to a particular language, but also its syntax. As a result of the research conducted in this study, it was found that syntax is largely important in the specialized language of accounting.

The specialized language of accounting, as well as other specialist languages, appears in the form of professional texts, which are an instrument of professional communication and, as such, are objects of linguistic research. Specialist texts of accounting language include the German Commercial Code in Germany, the International Financial Reporting Standards (IFRS), the financial statements of the company consisting of: introduction to the financial statements, balance sheet, profits and losses, statement of changes in equity, cash flow statement, additional information and explanations. The language of accounting is also invoices, payment requests, bank statements, delivery receipts, correspondence between entrepreneurs, bankers, tax advisers and tax institutions. Professional texts of the accounting language are also included in textbooks, all teaching materials and professional journals for accountants and economists. It should not be forgotten that the language in question uses

imaging tools such as diagrams and tables. Numbers and mathematical formulas are also part of the specialized accounting language.

Chapter 5 describes and analyzes the phenomenon of verbal group (tenses, mood, passive voice, modal verbs, modal infinitive constructions) based on examples from the German version of International Accounting Standards. German verbs are conjugated in tenses, persons, number, mood, and in the case of so-called transitive verbs also in the voices.

Taking into account the need to present the subject of this study in a systematic and transparent way, the empirical part of the work is partially based on the scheme of the division of verbal groups found in the *Grammatik der deutschen Sprache* by Gisela Zifonun, Ludger Hoffmann.

In the first subsection (→5.1.) we present general information about the German grammatical system of tenses, which distinguishes six ones: *Präsens*, *Präsensperfect*, *Präteritum*, *Präteritumperfect*, *Futur I* and *Futur II*.

The following subsections show the "absolute" use of tenses in isolated sentences (→5.1.2.) and "relative" use of tenses (→ 5.1.3.) in text. Subsection (→5.1.4.) is devoted to the analysis of tenses within subordinate clauses of time.

For the sake of clarity and systematicity, the analysis of tenses in the International Accounting Standards was, in part, based on the model developed by Mariola Wierzbicka and Dorothee Schlegel.¹⁰

In the next subsection (→5.2.), the verb mood found in specialized German accounting language is studied. In German, verbs can have the following moods: indicative (*Indikativ*), conditional (*Konjunktiv I*) and (*Konjunktiv II*) or imperative (*Imperativ*). The mood used in a sentence shows whether the state of affairs or activity presented in the sentence is real, hypothetical or desirable. The mood dominating in the examined corpus is the indicative mood, which is characteristic for specialized texts, such as the International Accounting Standards. The deliberate use of specific grammatical means contributes to the achievement of the goals set by the author of the text. In this case, the indicative mood contributes to the presentation of extra-linguistic reality in a concrete and objective way.

The third subsection (→5.3.) is devoted to the passive voice. In German the distinction is made between active and passive verb forms. Wherein within the passive voice, we distinguish the *Vorgangspassiv* (*werden-Passiv*) - the passive voice created with the auxiliary verb *werden* and the *Zustandspassiv* (*sein-Passiv*) - the passive voice created with the

¹⁰ Wierzbicka (2004): „Zeitbeziehungen in den temporalen Satzgefügen erörtert an den Gegebenheiten der Consecutio temporum im Deutschen und im Polnischen“ oraz Wierzbicka/Schlegel (2008): „Sprechzeiten im Diskurs. Zum absoluten und relativen Gebrauch der Tempora in der gesprochenen deutschen Sprache“.

auxiliary verb *sein*. It should be emphasized that there is a group of verbs in German which do not have the passive forms and are called intransitive verbs. Verbs that have a passive form are called transitive verbs.

It should be noted that in the active voice, the person performing the activity stands out against the background of the activity they perform. In the passive voice, however, it is the activity that is in the foreground and the doer is not so important. The function of using the passive voice in the International Accounting Standards examined here is, inter alia, in remaining the agent unnoticed. Thanks to this linguistic device, the state of things appearing in the corpus can be presented in an impersonal, concrete and objective way.

Modal verbs and modal infinitive constructions are the subject of the next subsection (→5.4.). In this part of the work, an attempt was made to examine and describe modal verbs and modal infinitive constructions in the German specialist accounting language on the example of the International Accounting Standards (IAS). On the one hand, the purpose of the study was to investigate the frequency of modal verbs and modal infinitive constructions in the International Accounting Standards, on the other hand, to present the use of syntactic and semantic properties of modal verbs and modal infinitive constructions, based on the concept of conversation background (*das Konzept des Redehintergrunds*).¹¹

German has the following modal verbs: *dürfen* (can, to be allowed), *können* (can, to be able), *mögen / möchte-* (want), *müssen* (must, need), *sollen* (have to), *wollen* (want, willingness). It also has modal infinite constructions ("*Infinitivkonstruktionen*") "*sein zu*" and "*haben zu*", which are considered to be competing forms for modal verbs and, likewise modal verbs, indicate the speaker's attitude to the activity expressed by the main verb. The use of modal verbs and modal infinitive constructions in the analyzed texts allows their authors to express requests, possibilities or necessity of performing the described activities.

The quantitative analysis shows that the modal verb *können* - 40,88% is most commonly used in the analyzed corpus. Research data indicates that modal infinitive constructions "*sein ... zu*" (32.41%) and "*haben ... zu*" (13.89%) are also broadly represented in the International Accounting Standards. The frequency of the modal verb *müssen* is 6.32% in the analyzed texts, while the modal verb *dürfen* is only 4.63%. The frequency of the modal verb *sollen* is 1.41%. Modal verbs *mögen* and *wollen* with frequencies of 0.34% and 0.11%, respectively, are very rarely used in the analyzed texts.

The **sixth chapter** presents the results of the research and the conclusions drawn from them. Taking into account the linguistic analysis conducted in this work, it can be concluded

¹¹ Cf. Zifonun et al. (1997: 1882-1920).

that expressions containing verbs are relatively limited in the analyzed texts. The results of the study show that the use of certain verbs often leads to repetitions, which can make the text look monotonous. Nevertheless, verbal groups certainly play a major role in specialist texts. The analyses confirm that specialized languages exhibit many convergent features regarding the syntactic domain of the language.

The results obtained from the research presented in this work allow us to draw some general conclusions. Verbal groups in the specialized language of accounting occupy an important place among the syntactic phenomena of this language. The analysis of grammatical tenses in the examined German texts allows us to conclude that the present tense has a dominant position. Most of the sentences were written in the declarative mood. A large number of passive forms, numerous modal verbs and modal infinitive constructions are typical for the verbal style of German specialist accounting texts. In general, it can be said that syntactic elements largely contribute to the objective and impersonal representation of extra-linguistic reality. Thus, International Accounting Standards have an informative function. The language of professional texts is emotion free and is characterized by the tendency to avoid formulating personal opinions.

The analysis of verbal groups found in the German specialist language of accounting, conducted and presented in this work, outlines the structure of these groups and the results of the study show the important role that these groups play in the specialist language. Considering the functionality of the specialized language of accounting at the level of syntax, verbal groups, as one of the syntactic tools, contribute to the substantive, neutral and objective presentation of extra-linguistic reality.

In conclusion, it is worth highlighting that the syntax of specialized accounting language has been presented in this work on the basis of numerous and varied examples. Due to the wide variety of exposures, the work can provide a source of knowledge about the structure and properties of the German specialized language of accounting, and this knowledge, in turn, may be of practical relevance. The source material presented in the work can be successfully used in the framework of the curriculum for teaching the German language of economy.