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**Descriptive Translation of Terms from English into Russian in
the Field of Corporate Governance**

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Abbreviations

DT: Descriptive Translation

ECOSOC: UN Economic and Social Council. (1999).

FRC: Financial Reporting Council

IAS: International Accounting Standard

IFC. International Finance Corporation. World Bank Group. (2008). IFC Central Asia Corporate Governance Project. English-Russian and Russian English Corporate Governance Glossary.

IFC-RCGP: International Finance Corporation. Russian Corporate Governance Project. (2014).

LSE: London South East. Finance Glossary

LGP: Language for General Purposes

LSP: Language for Special Purposes

M.c.: Main corpus (Ruscorpora)

N.c.: Newspaper corpus (Ruscorpora)

OECD: Organization for Economic Cooperation and Development. (2002).

OECD-1: OECD. Ocenka i Rezul'tativnost' Pomoshhi. (2004).

OECD Principles: OECD. (2015). G20/OECD Principles of Corporate Governance

Online Etymology Dictionary: Harper, D. (2001- 2017). Online Etymology Dictionary

Ruscorpora: Russian National Corpus “Ruscorpora”

UNCITRAL: United Nations Commission on International Trade Law. (2010).

UNCITRAL-1: JuNSITRAL. (2010).

UNCITRAL-2. United Nations Commission on International Trade Law. (2005).

UNCITRAL-3: United Nations Commission on International Trade Law. (2016).

UNCITRAL-4: JuNSITRAL. (2017).

UNCITRAL - 5: United Nations Commission On International Trade Law. (2012).

UN: United Nations Economic and Social Council. (2008).

UN-1: Organizacija Ob"edinennyh Nacij. Jekonomicheskij i Social'nyj Sovet. (2008).

UNTERM: UNTERM. Budget terms.

Abstract

This study deals with the issue of Descriptive Translation within the field of Corporate Governance (English and Russian). It aims to provide a contribution for the internationalization of the topic and its consolidation.

This piece of work gives priority to the innovative and modern nature of Terminology. Language for Special Purposes (LSP) gives priority to international and concise term forms. Correspondingly, Direct Loan and Calque are considered as preferable term creation methods. Nevertheless, in many cases a less desirable term creation method, like Descriptive Translation, is used.

The English language is the *lingua franca* for Russian terms within the field of Corporate Governance. Non-transparent and unwieldy term forms often need to be explained and clarified. Descriptive Translation has proven to be one of the most effective methods for making term forms transparent, grammatically and semantically correct.

Descriptive Translation is one of the most frequently used methods for term translation, although it is not given proper attention within Terminology studies.

This study aims to show how English terms are integrated into the Russian LSP using Descriptive Translation; to identify the reasons for the use of Descriptive Translation; its purposes and characteristic features and to analyze whether it is necessary to harmonize the whole system of Management terms. This should lead to the fulfillment of the main objective: to carry out the classification of descriptive terms and justify their practical use.

The material for the present study is based on Russian-English glossaries, compendiums and legislative guides of Corporate Governance and Finance, retrieved from reliable sources compiled by UN, IFC, OECD, UNCITRAL and ECOSOC. All the Russian terms have been defined with the help of dictionaries, their variations have been retrieved and analyzed considering their use in comprehensive Russian National corpus “Ruscorpora”, available online, or on the Internet (if not present in Ruscorpora). The study shows how the content and the form of a source term influence a target term. An analysis of how the figuratively-motivated terms are

translated has been carried out, i.e. how the conceptual patterns along with the traditions of the target language influence the terminology creation patterns.

The research reveals the main patterns of the Descriptive Translation of terms (Pure Descriptive Translation, Descriptive Translation and Calque, Descriptive Translation and Direct Loan and Descriptive Translation with Additional or Irrelevant Components) in the sphere of Corporate Management and has discovered the most effective and competitive one: Calque and Descriptive Translation. The competitiveness of the terms has been described using a comparison with the basic term creation and translation patterns: Calque, Direct Loan and the search for a Direct Translation Equivalent.

The study has been narrowed down to the special field of Corporate Governance, a dynamic and relatively new Management sphere. This ensures the innovative and modern nature of the research. The previous studies of Descriptive Translation of terms are limited, and the classification of Descriptive Translation patterns has never been a focus in scientific research. This contributes to the practical value of the study. Descriptive Translation classification groups have no precedent in terminological studies. The study compares the theory of Terminology with its practice and finds the reasons for violation or fulfillment of the strict terminology requirements within the field of Corporate Governance.

The “Theoretical Background” section is based on the theory of Terminology in general, and Corporate Governance in particular, and the implications of Descriptive Translation use and its function within LSP. The “Case Study” section reveals the patterns of the Descriptive Translation of terms in Russian, its dependence on English term forms and content, and the analysis of figurative terms, the competitiveness of Descriptive Translation methods and the recommended translation for each term.

The harmonization of language signs is urgently needed within the field of Corporate Governance. The analysis of Descriptive Translation patterns is important for stating a universal formula for eliminating deficient term forms within terminology. This study highlights the need for restructuring the whole system of Management terms. The study is crystallized around the

idea that Descriptive Translation is essential when it comes to the translation of Corporate Governance terms into Russian, but it needs organization.

The research justifies that Descriptive Translation can be considered as a full-fledged term formation method and translation technique into Russian. This contributes to the creation of accurate, well-defined and convenient to use Descriptive term forms within the field of Corporate Governance and to the further elaboration of Corporate Governance terminology and the field of Management in general.

Аннотация

В данной работе рассматривается описательный перевод терминов с русского языка на английский в области корпоративного управления. Исследование направлено на достижение международного развития темы.

В центре работы находится инновационный и современный характер науки о терминологии, а также правила функционирования языка для специальных целей, где предпочтение отдаётся международным и кратким формам терминов. Самыми продуктивными способами создания терминов традиционно считаются калькирование, транскрипция и транслитерация; однако, зачастую используется менее желательный метод – описательный перевод, то есть формальное объяснение содержания термина исходного языка.

Английский язык – это *lingua franca* в терминологии корпоративного управления, так как большая часть терминов создаётся именно в англоговорящих странах. Кодексы корпоративного управления оказывают явное воздействие на русские термины, в свою очередь русский язык борется с нечёткими и непрозрачными формами терминов, что приводит к появлению описательных форм в заимствованной терминологии. Описательный перевод может считаться одним из самых эффективных методов создания прозрачных, семантически и грамматически корректных форм терминов.

Описательный перевод – это один из самых распространённых способов создания и перевода терминов, хотя ему не уделяется должного внимания в науке о терминологии.

Данная работа направлена на достижение следующих задач:

- определение путей трансформации английских терминов для обеспечения полноценного функционирования переведённых форм на русском языке;
- обозначение причин использования описательного перевода, его целей и отличительных особенностей;
- доказательство необходимости гармонизации терминологии менеджмента и области корпоративного управления, в частности.

Данные задачи служат достижению главной цели, которая заключается в классификации описательных терминов и обосновании их практического использования.

Материал данного исследования базируется на русско-английских глоссариях, сборниках и законодательных инструкциях по финансам и корпоративному управлению, составленных международными и общепризнанными организациями такими, как ООН (UN) , Международная Финансовая Корпорация (IFC), ОЭСР (OECD), ЮНСИТРАЛ (UNCITRAL) и ЭКОСОС (ECOSOC). Все русские термины были снабжены словарными определениями, и варианты перевода были проанализированы на основании их использования в русском национальном корпусе “Ruscorpora” (Ruscorpora), или же в Интернете, в случае отсутствия соответствий в “Ruscorpora”. Исследование раскрывает тему взаимодействия формы и содержания целевого и исходного термина, и оказания влияния последнего на формирование термина на языке перевода. В работе обозначается проблема перевода терминов с образной мотивировкой и влияния концептуальных схем наряду с традициями русского языка на создание терминологии.

В исследовании определяются главные варианты описательного перевода терминов в области корпоративного управления: «Чистый Описательный Перевод», «Описательный Перевод и Калькирование», «Описательный Перевод и Прямое Заимствование», а также «Описательный Перевод с Дополнительными или Избыточными Элементами». В работе выявляется самый конкурентоспособный и эффективный способ перевода: «Описательный Перевод и Калькирование». С целью анализа конкурирования терминов между собой используется сравнение описательного перевода и основных способов создания и перевода терминов таких, как калькирование, прямое заимствование и поиск прямого переводческого эквивалента.

Исследование сводится к специализированной области корпоративного управления, то есть сфере руководства корпорациями или крупными компаниями, являющейся динамичной и относительно новой подкатегорией менеджмента. Современный и развивающийся характер области исследования поддерживает инновационную линию работы. Предыдущие исследования описательного перевода терминов имеют

ограниченный характер, к тому же классификация вариантов описательного перевода терминов не становилась объектом научных исследований, что обеспечивает практическую ценность данной работы. Классификация описательного перевода терминов не имеет прецедента в науке о терминологии. Исследование направлено на сопоставление теории и практики терминологии и на выявление причин соблюдения или нарушения строгих требований создания терминов в области корпоративного управления.

Теоретический раздел данной работы базируется на теории терминологии в целом, и области корпоративного управления, в частности, а также предпосылках использования описательного перевода в языке для специальных целей. Практический раздел выявляет варианты и схемы описательного перевода терминов на русский язык, зависимость целевых терминов от содержания и формы английских терминов, анализ образно-мотивированных терминов, а также конкурентоспособность описательного перевода и рекомендуемый перевод для каждого термина.

В области корпоративного управления существует острая необходимость в гармонизации терминов, что представляется возможным достичь с помощью анализа схем описательного перевода и установления универсальной формулы исключения избыточных и дефектных форм терминов из терминологии. Данное исследование подчёркивает необходимость реструктуризации всей терминологии в области менеджмента. Идея данной работы заключается в том, что описательный перевод может считаться полноправным способом перевода и создания терминов корпоративного управления на русском языке; однако, с условием внесения порядка в систему перевода. Данное исследование является доказательством полноправности описательного перевода как способа создания и перевода терминов. Должная форма описательного перевода позволяет обеспечить создание точных, чётко обозначенных и удобных в использовании терминов в области корпоративного управления, что может послужить дальнейшей разработке терминологии корпоративного управления и менеджмента в целом.

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Life in two countries, Russia and Spain, has predetermined my development as a researcher. The research stay in the University of Verona (Italy) also contributed to shaping the final work, mostly due to the professor Stefano Aloe, to whom I would like to express my gratitude for his collaboration and encouragement.

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Introduction

This study focuses on the **Descriptive Translation of terms within Corporate Governance Terminology**. Descriptive Translation is a formal explanation of the content of a source term. It differs from conventional definitions in that its form is crystallized and relatively convenient to use. However, Descriptive Translation is a contradictory phenomenon within the study of terminology. Language for Special Purposes gives priority to innovative, international and concise term forms. Correspondingly, although transliteration, transcription and Calque are considered as preferable term creation and translation methods, in many cases a less desirable technique, i.e. Descriptive Translation, is used.

Corporate Governance focuses on the ruling of a company or a corporation and adheres to the field of Management. Corporate Governance Terminology has been under close examination for only the last few decades. The emergent concepts belonging to this field are not clear-cut. In addition to this, English-speaking countries generate the majority of Corporate Governance Terms, create Corporate Governance codes and implicitly determine the development of terminology in other languages. English exerts an enormous influence over the form of Russian terms. In turn, Russian struggles with unclear and non-transparent term forms. This is exactly why the descriptive form of a term appears in Russian.

The hypothesis of this work is that Descriptive Translation can be considered as a full-fledged term formation method and translation technique into Russian. The following arguments are put forward for this study:

- A proper descriptive term form should meet the main term formation requirements. Conciseness will not necessarily be violated, because descriptiveness does not imply redundancy;
- Descriptive Translation is not a pure description of term content. A term retrieved by Descriptive Translation should be fixed in codified resources. Occasional term forms should be neglected and excluded from lexicographic sources;
- Descriptive Translation can employ other term creation processes, such as Calque or Direct Loan to shape the form of a term.

The main objective of this study is to carry out the classification of descriptive terms and justify their practical use. The grouping of descriptive forms is based on the supposition that Descriptive Translation can focus either on the content or on the form of a source term. Once all the terms are grouped into major categories it is essential to show how they function within LSP. It is important to limit the field of study to the specialized area of Corporate Governance terminology, so that Descriptive Translation can be logically and consistently organized.

The specific aims of this study are as follows:

- to show how English terms are integrated into the Russian LSP using Descriptive Translation;
- to identify the reasons for the use of Descriptive Translation;
- to focus on the purposes of Descriptive Translation and on its characteristic features.
- to analyze whether it is necessary to restructure and harmonize the whole system of Management terms, based on the example of Corporate Governance terminology;

This work consists of two major sections: theoretical background and case study.

The first section is based on the theory of Terminology in general, and Corporate Governance in particular, and the implications of Descriptive Translation use and its function within Language for Special Purposes. The section is subdivided into the following chapters:

1. Terminological Units;
2. Guidelines for Term Formation;
3. Term Formation;
4. Basic Principles of Term Formation in Russian;
5. Terminology for Corporate Governance;
6. Translating Corporate Governance Terminology;
7. Defining Descriptive Translation of terms;
8. Descriptive Translation and Term Formation Requirements;
9. The Descriptive Translation groups within the field of Corporate Governance;
10. Harmonization of Terminology.

The discussion of the theoretical background is necessary for the disclosure of the nature of terminological units (chapter 1). The understanding of concept-term relationships is essential to

understand how new terminology is formed. This is impossible without the guidelines for term formation, which regulate both form and content (chapter 2).

The Term Formation chapter (3) has been organized around the main term creation patterns within Monolingual and Interlingual Activities. Term formation as an Interlingual Activity is of great importance for the study of Descriptive Translation within Corporate Governance Terminology, because this method deals with the integration of source language units into the target language.

In the chapter devoted to the Basic Principles of Term Formation in Russian (4), special attention was given to the morphological patterns used in Russian for the creation of new forms. The analysis of Russian term creation patterns contributes to the understanding of basic assimilation patterns used for the integration of borrowed words into the Russian language system.

The first sections consider term formation patterns in English and in Russian, the guidelines for term formation and the terminological units. This information was applied to the sections devoted to the field of Corporate Governance. The chapter “Terminology for Corporate Governance” (chapter 5) deals with the historical background of Corporate Governance; its definition, and dynamic development; while the chapter “Translating Corporate Governance Terminology” focuses on the main issues relevant for term translation. The latter chapter contains the analysis of the main challenges for Terminology Translation:

- The indeterminacy of Business terminology, resulting in occasional or contextual translations, which undermine the strict nature of terminology;
- the violation of the monosemanticity requirement, the problem of polysemy and homonymy, which may trigger ambiguity within the field of Corporate Governance;
- the abundancy of attributive semantically-dense combinations in English as opposed to the restrictions for these structures in Russian, which cannot be reproduced without additional elements or changes;
- the conceptual patterns in both languages, which do not often coincide, and complicate the translation of figurative terms, especially metaphorical ones;
- the existence of innovative types of abbreviations, which are considered as modern in Corporate Governance terminology.

The chapter also contains a brief review of lexicographic tools which can help solve these translation problems. The chapter ends with the classification of term formation in the special field of Corporate Governance in Russian.

The analysis of Corporate Governance terminology and its translation into Russian is followed by the chapters dedicated to the Descriptive Translation of terms (chapters 6, 7, 8 & 9). These chapters include the definition of Descriptive Translation, its functions and characteristic features, and also provide the classification groups of the Descriptive Translation method. The concluding chapter of the Theoretical Background section is devoted to the Harmonization of Terminology (chapter 10), which is important for structuring and organizing terminology. Harmonization and its aims highlight the importance of this research for combating the disorder of descriptive terms within Corporate Governance Terminology.

The classification groups which were proposed in the Theoretical Background section have been applied in the second section “the Case Study”, revealing the patterns of Descriptive Translation use, its dependence on English term forms and content. The Case Study includes a methodology section, which provides essential information about the research: scope, sources, objectives and tools. The chapter on Methodology is followed by the analysis of Descriptive Translation methods. The following chapters reveal the main characteristic features of each Descriptive Translation method, which is illustrated by the analysis of specific Corporate Governance terms. The findings of Case Study are expressed in the section on Statistics and Results. The statistics focus on the translation which can be recommended for each descriptive term, retrieved from the sources. The results reveal the reasons for the use of Descriptive Translation: the form or figurativeness of a source term. Each Descriptive Translation method has been analyzed to disclose its competitiveness and practical use.

This study can be considered innovative because it focuses on the use of Descriptive Translation within LSP and terminology, claiming to prove that Descriptive Translation can be one of the most effective means of translation and term formation. The Descriptive Translation of terms is, per se, a contradictory topic, because a term is a strict notion, and Descriptive Translation is a conventionally free translation method.

The theory proposed can prove practical because it develops a classification for the Descriptive Translation of terms. The classification groups of Descriptive Translation of terms are based on the characteristic features of both target and source terms. These classification groups have no precedent in terminological studies. The classification is meant to show the importance of the use of the Descriptive Translation of terms and the statistics retrieved are meant to highlight the most effective means of translation.

The analysis of the reasons for the use of Descriptive Translation can lead to the future harmonization of terminological systems, outlining and defining the patterns of Descriptive Translation. The comparison of Descriptive Translation with Direct Loan and Calque is essential for all terminology, because it shows the advantages and disadvantages of term formation/translation methods which are generally accepted as the leading ones. The analysis of Descriptive Translation patterns is important for stating a universal formula for eliminating additional and irrelevant terms within terminology.

The specific area chosen for the study, Corporate Governance, has, without any doubt, great potential for practical use and innovation, especially during this era of international business relations. The main contribution of this work to the study of terminology is the international nature and practical use of the research.

A. Theoretical Background

1. Terminological Units

According to Cabré (1999), terminology refers to three different phenomena:

1. the whole field: the principles guiding term studies;
2. its methodology: the norms used in terminography;
3. a number of terms belonging to a certain special field (p. 32).

Terminology, in its broadest sense, is a scientific “interdisciplinary field” because it combines concepts and elements from different disciplines, such as “Linguistics, Logic, Ontology and Information Science” (ibidem). Terminology borrows certain elements following its cognitive, linguistic and communicative nature (Sager, 1990, p. 13). By borrowing elements from different disciplines following its special purposes, terminology acquires its unique features (Cabré 1999, p. 32). Terminology reasonably claims to have independent status, because it has “a specific subject matter: the vocabulary of LSP” (Temmerman, 2000, p. 3). It is LSP, i.e. Language for Special Purposes (hereafter: LSP) that determines the special status of terminology. Terminological science studies concept-designation relations and principles guiding these relations in a particular subject field as well as methods of “collecting, processing, managing and presenting terminological data” in certain languages (Valeontis & Mantzari, 2006, p. 1).

Terminological science focuses, first and foremost, on the study of terminological units, i.e. terms. The nature of terminology is determined to a large extent by term-concept relations and the process of designation. Even though terminological studies are abundant and thoroughly developed, term definitions remain provisional and controversial. According to Karpova and Averbuh (2009, p. 13), a term is the “semantic center” of texts for special purposes. Antia (2000, p. xix) refers to terms as “the information and knowledge centers”. Kageura (2002) agrees with Bessé, Nkwenti-Azeh and Sager on the following “provisional definition of a “term”: “a lexical unit consisting of one or more than one word which represents a concept inside a domain” (ibidem, p. 9). Ahmanova (1966) provides a simple definition of a term in “The Dictionary of Linguistic Terms”: “a word or a word combination of some specific (scientific, technical, etc.) language created (accepted, borrowed, etc.) to precisely define some special notions and to

designate special objects”. It should be considered that, for a long time, the ideas of notion and concept were used synonymously (Leichik & Shelov, 2003, p. 87).

All the definitions of terms share the common ground of emphasizing the importance of concept-term relations as well as the significance of semantic meaning which a term conveys in a certain domain, i.e. a subject field.

Terms function within LSP, which determines their special purposes and restricts both their content and form. Taking into consideration all the characteristic features of the terms mentioned, terms can be defined as distinctive signs which designate a certain concept and convey semantic meaning in texts for special purposes.

Professional and scientific communication is only possible provided a term and a corresponding concept are linked. Long before the main function of terminology was defined it had been postulated that a word, an object and a concept are linked. Ogden and Richards (1923, p. 11) introduced a semantic triangle showing the link between a thought of reference, a symbol and a referent.

Terms, like any words in general language vocabulary, have two sides: a “systematic side” a “pragmatic” one (Cabré, 1999, p. 80). The systematic side is determined by the form and the content of a term, i.e. formal and semantic aspects, and also by their functions, i.e. a functional aspect. Terms are also significant from a pragmatic point of view, performing communicative functions and being the core of specialized communication.

Terms are units of codified resources, an established code, which is why they are necessarily systematic. From a formal point of view, as well as a semantic one, terms resemble general language units. Nevertheless, terms have a tendency towards conciseness, which leads to abbreviated forms, sign use, etc. Regarding the semantic side of a term, in theory, the term should designate a single explicitly defined concept, trying not to break a strict form requirement. According to Leichik (Leichik, 2007, p. 30; Leichik & Shelov, 2003, p. 88), terms borrow a “language substratum” from the lexical units of a natural language. From the terminological point of view, a term acquires the ability to designate a certain concept in the whole system of concepts belonging to a special field of knowledge. Consequently, a term

represents a “multi-strata product in which the natural language substratum and the logical superstratum are both present” (Leichik, 2007, p. 31; Leichik & Shelov, 2003, p. 88). The “logical superstratum” of terms allows them to designate special concepts. Terms, like general language elements, perform a number of functions: they reflect, describe, codify, fix and indicate some information. According to Kageura (2002, p. 14), “the basic function of terms is to express more sharply delineated meanings identified as necessary within a particular domain by the complexity and number of concepts that have to be clearly distinguished”.

Terms make special language discourse possible, serving as communicative and pragmatic units. Terminological units designate concepts belonging to special activities and disciplines, which makes their pragmatic side different from that of common language lexical units.

Terms function within LSP, being a “part of a structured system” (Cabr , 1999, p. 82). Terms are usually closely linked to the units of the same subject field, which are separated from terms functioning in other disciplines. Terms function in the context determined by their special field, e.g. the term *derivative* behaves differently in the mathematical and management contexts:

- “The derivative of a function represents an infinitesimal change in the function with respect to one of its variables” (Weisstein, n.d.);
- “In June 2004, the total notional amount of derivatives traded over the counter was \$220 trillion.” (Stulz, n.d., p. 5).

In the first case, where the term is used to denote “the change of a function, $f(x)$, with respect to an infinitesimally small change in the independent variable” (Collins), the term can be potentially linked to a number of expressions used in Mathematics: variables, functions, etc. The second case illustrates the usage of the management term, referring to “a financial instrument, such as a futures contract or option, the price of which is largely determined by the commodity, currency, share price, interest rate, etc., to which it is linked” (Collins). The given management term can be surrounded by the following expressions: currency, interest rate, to trade, notional amount, share price, etc.

When a word becomes a term it loses its connections with the synonyms and antonyms of general language elements. This process leads to term delineation from the elements of the

language for general purposes, e.g. the term *ceiling* is used in the fields of Finance and Economics when referring to “an upper limit set on the number or amount of something” (Macmillan):

“concerning NH₃ emissions: 19 Member States are already now below the ceilings, and the EU as a whole is also projected to ‘overachieve’ the target” (Commission of the European Communities, 2009, p. 30).

The term *ceiling* conveying such a meaning is close to such synonymic expressions as threshold, (upper) limit, maximum and the highest point, etc. Similarly the term is opposed to the following expressions: the lowest/starting point, minimum, bottom, etc. The term *ceiling* is connected to the antonym *floor*, to the term used in the field of Management conveying the opposite meaning: “a lower limit or base” (Dictionary, Encyclopedia and Thesaurus). Not only was a single concept transferred to the field of Management, but it was also accompanied by its antonym. Both terms are incorporated in the conceptual metaphor FINANCIAL OPERATIONS/COMPANIES AS BUILDINGS. The usage of a term is confined to a particular subject field, which determines its connections with synonyms and antonyms associated with the concept designated by the term.

A term can be borrowed not only from Language for General Purposes (hereafter: LGP), but also from another subject field, forming new synonym/antonym connections. For example, the term *flotation* is used in Physics:

“principle of flotation: A floating object displaces a weight of fluid equal to its own weight” (Hewitt).

In this case its use is extremely close to LGP and the following synonyms can be attributed to the term: buoyancy, floating, etc. The term used in the field of Physics was derived from the lexical unit *to float*, the meaning of which is opposite to that of *to sink*: “to go to the bottom” (Merriam-Webster). The Management term *flotation* which is used to denote “the raising of a loan or new capital by bond or share issues” (Collins): “some mature companies with a track record and stable earnings may be suitable candidates for flotation on a stock exchange” (Lavelle Coleman Solicitors, 2009, p. 1) is connected to such expressions as bond issue, shares,

to value, etc. The term was derived from the financial term to float: “to offer for sale (stock or bond issues, etc.) on the stock market” (Collins). The business term *to sink*, conveying the following negative meaning: “to lose (money) in an unwise or unfortunate investment” (Collins), cannot be considered as an antonym of the financial term *to float*, connected to stock or bond issues and is deprived of any connotation.

Terms can be separated from colloquial language, or on the contrary, they can be extremely close to informal language (Grinev-Grinevich, 2008, pp. 24-25). Term delineation from LGP and informal language can be observed in cases of strictly codified terminologies, e.g. the field of Medicine, where the term forms are thoroughly developed. The use of such terms is confined to LSP (though a few exceptions exist, e.g. the medical term *obesity* is used in informal language), while some lexical items function both in LSP and LGP, being “attributed to a borderline area” between the two languages: “chemical composition, metamorphic, invasive, recrystallization” (Cabr e, 1999, p. 73). A term can be close to colloquial language due to a number of factors, such as its convenient form, the exposure to the public etc. The term *kicker* used in the field of Sport functions both in informal and special languages, whereas the term *kicker* attributed to the field of Management is more separate from informal language:

“the top fifth of taxpayers will garner nearly two-thirds of the kicker, averaging \$2,002, or six times what the typical taxpayer will receive” (Oregon Center for Public Policy, 2007, p. 1).

Different usage patterns of homonymous terms can be explained by the different nature of the subject fields where the terms function.

2. Guidelines for Term Formation

According to Sager, there are “three dimensions of the terminology theory”: a “cognitive” one, a “linguistic” one and a “communicative” one (Sager, 1990, pp. 13). This fact coupled with the specific nature of scientific and technical language determines a special use of terms and restricts term-concept relations. Terms represent complicated structures and enjoy special, unique functions within the LSP.

The etymology of the word “term” (Latin *terminus* “end, boundary line” (Online Etymology Dictionary) indicated the restriction of term functions (Kornievskaya, 2015). A number of principles are attributed to terms, outlining the guidelines for designating a concept: *transparency*, *consistency*, *appropriateness*, *linguistic economy (conciseness)*, *derivability*, *linguistic correctness*, *preference for the native language* (ISO, 1999, p. 24; UNESCO, 2005, p. 10). Some researchers also pay attention to the requirement for a single meaning or *monosemanticity* (Leichik, 2007, p. 45; Reformatskij, 2005, p. 61; Lemov, 2000, pp. 46-47, etc.). The principle of *excluding synonyms* within a particular terminology is sometimes considered as indispensable for terminology (Vinogradov & Platonova, 1999).

It goes without saying that a term cannot be contradictory, nor can it refer to an undefined meaning, otherwise its main function would be impaired. A term should always have a clear definition, being a part of language for special purposes and referring to a single concept. Thus, *term accuracy* is one of the most important term features.

2.1. Transparency

Term *transparency* implies an explicit relation to a certain concept. A term is transparent when the concept it is linked to is obvious to some extent. The meaning of a term is visible when “a key characteristic, usually a delimiting characteristic” is used (ISO, 1999, p. 24). For example, “chalk board” is more transparent than “blackboard”, because “the complexity of concept system increased” (ISO, 1999, p. 24). And nowadays the word “board” is used, which also illustrates the case of concept level change. The requirement for transparency is closely connected to the “term motivation” principle, specified by some researchers (Leichik & Shelov, 2003, p. 88).

A completely motivated term is a term which makes the concept it designates absolutely clear. The term *share buy-back* can be considered both transparent and motivated, as its main components, *shares* and *the process of buyback*, can be inferred from the form of the term: “share buyback is when a company makes an offer to buy back some of its own shares” (VentureLine), “a company buys back its own shares” (LSE); it is “the repurchase of a company's own shares: приобретение акций обществом: выкуп обществом собственных акций” (Economicus) (priobretenie akcij obshhestvom: vykup obshhestvom sobstvennyh akcij; L.t.: share acquisition by a company: the process of buying back its own shares). Some terms are not motivated because their etymology and/or LGP usage patterns are not transparent in the language which borrowed the terms in their original forms using transcription or transliteration. The Management term *due diligence*: “research and analysis of a company or organization done in preparation for a business transaction (as a corporate merger or purchase of securities)” (Merriam-Webster) is associated with the LGP expression *due diligence* referring to “such diligence as a reasonable person under the same circumstances would use” (Dictionary.com). In Russian the term is used in the same phonetic form: дью дилидженс (IFC), which makes term form absolutely unclear.

A term can lose its motivation during monolingual term formation, if the etymology of the term loses its transparency over time, e.g. the word *benchmarking*, which functions in the field of Management denoting “a measurement of the quality of an organization's policies, products, programs, strategies, etc., and their comparison with standard measurements, or similar measurements of its peers” (Business Dictionary) was derived from the word *benchmark*: “any standard or reference by which others can be measured or judged” (Dictionary.com), which originally was used to refer to a “surveyor's point of reference” (Online Etymology Dictionary). A term form can be unclear if the term is motivated in a figurative manner, e.g. *anti-dilution*, *greenmail*, etc. The constituents of terms in this case cannot be inferred: *anti-dilution* “is the increase in earnings per share or decrease in loss per share that results when one assumes the conversion of convertible instruments, the exercise of options and warrants, or the issuance of common shares if specified conditions are satisfied” (Accounting Tools).

The transparency requirement is one of the main reasons for using the DT of terms, thus making their components clear, e.g. the term *due diligence* in Russian is used not only in the same phonetic form, but also in the following ones making term components explicit: *всесторонний анализ достоверности предоставляемой информации (IFC), должная заботливость, осмотрительность, должная проверка, надлежащее обследование* (Lingvo) (vsestoronnij analiz dostovernosti predostavljaemoj informacii; L.t.: a comprehensive analysis of the authenticity of the information given; dolzhnaja zabotlivost', osmotritel'nost', dolzhnaja proverka, nadlezhashhee obsledovanie; L.t.: due diligence (Calque), due circumspection, due verification, due investigation).

2.2. Consistency

Term *consistency* implies the non-arbitrary nature of the terminology of any specialized field. Any terminology should represent an arranged and consistent set of terms, corresponding to certain concepts. In other words, a terminological system should be structuralized, e.g. “synthetic fabrics: nylon, orlon, dacron, rayon, etc.” (ISO, 1999, p. 24). Consistent word formation patterns can be observed in a particular subject field, e.g. in the sphere of Corporate Governance/Management the term *buy-out* functions along with the terms *management buy-out*, *leveraged buy-out* and *buy-in* (Lingvo).

2.3. Appropriateness

The *appropriateness* of a term is closely connected to its connotation and its use within a particular language. Term formation patterns should not stand in stark contrast to the established patterns of a given language. Appropriateness excludes confusion: “nuclear energy” is a more appropriate and precise term in comparison with “atomic energy”, which appears to be “misleading” suggesting that “the energy or power is created from an atom” (ISO, 1999, p. 25). If the structure of a term leads to ambiguity, then it is considered highly undesirable, as a term should be a means of precise designation. Moreover term appropriateness requires a term to be

neutral, avoiding connotations. The term *supermajority* used to denote a “seventy five percent or higher majority of votes required in approving certain changes or decisions in an organization” (Business Dictionary) in the field of Management/Corporate Governance it is often replaced by the less controversial and more neutral *qualified majority* (IFC).

2.4. Linguistic Economy or Conciseness

Linguistic economy (conciseness) implies that a term should be as short as possible. A concise term has a number of advantages related to its use: it can be easily retrieved, reproduced, etc., e.g. the Russian term *квартальный отчёт* (kvartal'nyj otchjot), as a product of Calque from the English term *quarterly report* (Academic), obviously has priority over the term *ежеквартальный отчёт эмитента эмиссионных ценных бумаг* (IFC, 2004) (ezhekvartal'nyj otchjot jemitenta jemissionnyh cennyh bumag; L.t.: a quarterly report by an emissive security issuer) with a descriptive form from the perspective of convenience, not accuracy. The transparency requirement can be impaired once the requirement for conciseness is implemented. The more characteristics that are reflected in a term form, the more accurate the term is. The Russian term *квартальный отчёт* (kvartal'nyj otchjot), is less precise than the English term. Its form and usage were fixed in the source language and represent the results of special field development and monolingual term formation: “a quarterly report is an interim report that management issues to shareholders each quarter during the fiscal year. The quarterly report has been a fixture of the U.S. investment scene since the 1940s, when the New York Stock Exchange made it a requirement for its listed companies” (Investor Glossary). The Russian term components are not explicit, which justifies the usage of a long form of the term.

Term formation processes tend to favor conciseness over accuracy; however, a particular subject field determines the relevance of a certain requirement, i.e. whether it is reasonable and suitable to use long complex terms. In particular, the field of Management, which appears to be between strictly codified terminologies and close-to-informal language terminologies, shows the tendency of using concise term forms, which facilitates communication within the field. The Management term *by-laws (bye-laws)* comprises a lot of semantic components, which can be

retrieved from its definitions: “by-laws (IFC) are *internal documents, a set of rules* that enable each organization to conduct its affairs” (Srinivas, 2014); “the *bylaws* of a corporation contain the *rules and procedures* that govern the rights and powers of shareholders, directors, and officers” (All Business); “the official *rules and regulations* which govern a corporation's management” (InvestorWords). The term *by-laws* represents a case of generalization, while the term *foreclosure* (IFC) comprises the elements which were included in its form over the course of history: “the legal process by which *an owner's right to a property is terminated*, usually due to default” (InvestorWords); “legal proceeding in which *the bank can take possession of and sell a mortgaged property*” when the borrower does not meet his or her contractual obligations” (About.com).

In Russian both *by-laws* and *foreclosure* have less concise equivalents, making semantic components explicit:

- *foreclosure: обращение взыскания* (obrashhenie vzyskaniya; L.t.: penalty infliction) (IFC)); *poterja, lishenie prava vykupa* (poterya, lichenie prava vikupa; L.t.: a loss, the deprivation of the right to buy something out) (Lingvo); *переход заложенного имущества в собственность залогодержателя* (perekhod zalozhennogo imushhestva v sobstvennost' zalogoderzhatelja; L.t.: the process when a mortgaged property is handed over to a mortgagee (i.e. becomes his or her property)) (Lingvo); *lishenie prava vykupa zakladnoj* (lishenie prava vikupa zakladnoj; L.t.: the deprivation of the right to buy out a mortgage) (Economicus);
- *by-laws: внутренние документы, правила и положения компании* (vnutrennie dokumenty, pravila i polozhenija kompanii; L.t.: the private documents, rules and regulations of a company) (IFC); *уставные нормы (корпорации); устав (корпорации); подзаконный акт; постановление органа местной власти; автономные правила* (ustavnye normy (korporacii); ustav (korporacii); podzakonnyj akt; postanovlenie organa mestnoj vlasti; avtonomnye pravila; L.t.: authorized norms (of a corporation), a charter (of a corporation), a subordinate regulatory act, an administrative bill, autonomous rules) (Lingvo). This term will be discussed in depth in the section “B. Case Study” of the present piece of work.

2.5. Derivability

The *derivability* of terms refers to their productiveness with regard to term formation processes. For example, the term *herb* produces derivatives which are in contrast to the term *medical plant*: “herbal, herby, herbalist” (ISO, 1999, p. 25). The Corporate Governance term *gender budget* (UN-1) is convenient in terms of derivability: *gender-aware budget, gender-responsive budget, gender-neutral budget, gender-budgeting etc.* A term can be described as productive if it makes different combinations possible, e.g. the Management/Corporate Governance term *leverage* produces the following derivatives: “leverage effect, leveraged buyout fund, leveraged company, leveraged loan, leveraged loan market, leveraged recapitalization” (Venture Glossary); “leveraged buy-out” (IFC) (see examples in 2.6.).

2.6. Linguistic Correctness

Linguistic correctness implies that a term should “conform to the morphological, morphosyntactic and phonological norms” of a certain language (ISO, 1999, p. 25). In particular, the English language tends to use elliptical structures, which are hardly ever found in Russian. English, as an analytical language, uses articles to convey certain meanings, which is impossible in Russian. Participial constructions as well as constructions with adverbial participles and constructions with prepositions are widely used in Russian; moreover the language tends to use descriptive patterns. For example, the term *buy-out* can be transcribed in Russian maintaining its phonetic form: *бай-аут**; however, it cannot be formed with the help of Calque, because such a pattern does not exist in Russian. The descriptive equivalent of the English term is more frequent: *выкуп контрольного пакета акций компании* (vykup kontrol'nogo paketa akciij kompanii; L.t.: the process of buying out the majority stake of a company) (IFC). The Russian equivalents of the English term derivatives do not conform to the pattern either: *management/employee buy-out: выкуп контрольного пакета акций компании её же управляющими* (vykup kontrol'nogo paketa akciij kompanii ejo zhe upravljajushhimi; L.t.: the process of buying out the majority stake of a company by its managers) (OECD, 2005) *leveraged buy-out: выкуп контрольного пакета акций компании с использованием заемных средств*

(vi vykup kontrol'nogo paketa akcij kompanii s ispol'zovaniem zaemnyh sredstv; L.t.: the process of buying out the majority stake of a company with the help of borrowings) (CBSC).

Similarly the term “lock-in amendment” (Norma-TM) has an equivalent in Russian where a participial construction is used: *положения, ограничивающие отмену ранее принятых поправок* (polozhenija, ogranichivajushhie otmenu ranee prinjatyh popravok; L.t.: regulations, restricting the process of abolishing amendments that were implemented previously) (Norma-TM).

2.7. Preference for the Native Language

Preference for the native language implies that native language expressions are preferable, although direct loans are acceptable and widely used. This principle is not applicable to specialized fields, where other traditions are implemented, e.g. “the use of Greek and Latin forms” (UNESCO, 2005, p. 10), for example, the sphere of Medicine.

This requirement can be interpreted as a consequence of the linguistic correctness requirement: the native language is always preferable unless the term structures and the component meanings are close in both languages, e.g. *anti-dilution* in some codified resources (Lingvo) is presented as a product of Calque: *антиразводнение* (antirazvodnenie), because a similar structure and a semantic meaning exist in Russian.

2.8. Monosemanticity

According to the *monosemanticity* requirement, in theory every term should designate a single concept, i.e. a particular term form should refer to a single meaning. The issue of monosemanticity is one of the most controversial ones in terminological science. It is closely connected to the interpretation of term-concept relationships as well as the nature of concepts. Not only should a term be accurate, concise, transparent, etc., but it should also be concrete. Multiple meanings are considered undesirable in terminology. Reformatskij (2005, p. 61) is sure

that terms “are striving to be monosemantic”, because their main function is to designate a single, concrete meaning. In practice, though, it turns out that terms do not conform to this requirement. Terminology development implies a number of changes, including meaning variation. Changes are inevitable when new concepts appear. According to Lemov (2000, pp. 46-47), it is characteristic of language signs to be “asymmetric”. Temmerman (2000, p. 7) is sure that many concepts are “not clear-cut”, which triggers term instability. According to Márquez Linares (2002, pp. 225-226), specialized language cannot be separated from general language. Metaphorical and metonymical shifts as well as conceptual metaphors are frequent phenomena in specialized languages (which highlights Lakoff and Johnson’s idea of metaphor objectiveness (Lakoff and Johnson, 1980, pp. 187-188; Márquez Linares, 2002, p. 226). Consequently, the monosemanticity requirement cannot be regarded as restrictive. In this respect, the principle of “fixed content” appears to be relevant to terminology (Vinogradov & Platonova, 1999), that is to say, variability within a single context should be eliminated. In practice, multiple meanings are frequent in texts for special purposes.

Polysemy is a result of the extension of a meaning by means of metaphor or metonymy (Márquez Linares, 2002). Accordingly, polysemy functions on a conceptual level. Polysemy can be regarded as a product of using an existing term form to designate a new emergent concept, i.e. the result of the process of interdisciplinary borrowing or terminologization. In this case a polysemantic term represents a source for a new term, e.g. the term *influx* functioning in the special field of Physics acts like a source domain for the Management term, created using metaphor: “the countries which allowed participation of foreign capital in the privatization process, are the countries with the highest rates of influx of FDI per capita” (Stanisic, 2008, p. 32).

The phenomenon of referential ambiguity employs categorization (Márquez Linares, 2002, p. 218) in contrast to polysemy, which functions with the help of meaning extension. In other words, terms are created independently from each other, referring to a single superordinate meaning (Márquez Linares, 2002, p. 217). The expression *booster* functions in the fields of Technology and Management fields conveying the following meanings: an amplifier (Vocabulary.com) and stimulus, respectively:

1) “when you finish using your booster, slide its power switch in the opposite direction. Then turn off the audio source’s power before disconnecting the headphones and the audio source” (RadioShack Corporation, 2001);

2) “the 2004 financial year is expected to see further change in relative sector performance, as falling interest rates become the main booster of economic activity” (FirstRand).

Both terms are based on the LGP unit: “a person or thing that supports, assists, or increases power or effectiveness” (Collins); however, they were created independently. Both terms were created with the help of metaphorical shift from the meaning of a word *boost*, referring to the assistance, improvement or help (Lingvo).

2.9. Excluding Synonyms

Since terms should be as concrete as possible, the principle of *excluding synonyms* is also applicable to terminological processes. Synonyms in terminology are “duplicates”, which excludes variability regarding connotation: emotional, expressive meanings etc. (Vinogradov & Platonova, 1999). Duplicates are “full synonyms” (Vinogradov & Platonova, 1999) and unstable variants, which appear as preliminary steps of designation, e.g. *performance charter/pledge* (UN-1); *fiduciary trust/ responsibility; shareholder of record, stockholder of record, holder of record, owner of record* (Corporate Governance in Russia¹); *lead bank/book runner/loan underwriter* (Venture Glossary). “Partial synonyms” (Vinogradov & Platonova, 1999) can be observed in terminologies but they are rare: “инструкция – объяснение – руководство – наставление – указание – памятка” (*instrukcija-ob"jasnenie-rukovodstvo-nastavlenie-ukazanie-pamjatka*; L.t.: an instruction-an explanation-a manual (a guide)-directions-an order-a memo) (Vinogradov & Platonova, 1999), by-laws – regulations – rules – procedures. The majority of problems related to synonyms are concentrated at the phonetics, syntax and morphology levels, which violate the single form requirement, e.g. the terms used in Architecture: “граффитто — графитто — сграффитто” (*graffitto — grafitto — sgraffitto*; L.t.: a graffito) (Vinogradov & Platonova, 1999).

¹ Investor Protection Association. (2000-2002). Corporate Governance in Russia. Corporate Governance Glossary.

3. Term Formation

The specific nature of the process of designation within LSP determines term formation patterns. The nature of a certain subject field, as well as the motivation of term formation influences the processes of term formation. For example, terms used in the field of Medicine will be strictly examined in terms of term form accuracy, because descriptive forms, synonym use and occasional words are no longer applicable. Term formation, in theory, should lead to systematic and self-explanatory terms.

Word formation in Language for Special Purposes (LSP) resembles word formation processes used in LGP. LSP is largely based on LGP vocabulary, where new word coining, i.e. forming neologisms, is approached with extreme care. Incessant specialized knowledge expansion triggers the need for term formation. In specialized language the process of term formation is called neonymy, it is the “mechanism of term formation in LSPs” (Pecman, 2014).

Scientific and technical language is characterized by being dynamic, up-to-date, and pragmatically-oriented. The nature of a special field triggers the need for the designation of new concepts, their definitions, and the naming of previously non-existent phenomena. According to Sager (1990, p. 80), term formation processes depend on the circumstances. The researcher differentiates “primary and secondary term formation”. Primary term formation appears along with concept formation. This stage allows arbitrary term use to a certain extent, producing non-restricted term forms. It can be referred to as “a stage of preliminary designation” (Grinev-Grinevich, 2008, p. 91), when a term is used to designate an unprecedented concept or phenomenon. At the beginning terms can co-exist with LGP words, or have descriptive forms, or be accompanied by definitions. Secondary term formation, in contrast, refers to the formation of a term for an already known concept. According to Sager (1990, p. 80), secondary term formation can be seen in two situations: monolingual revision of terminology, i.e. making it structured, codified etc. and “a knowledge transfer to another linguistic community”. The guidelines attributed to term use are mostly employed during secondary term formation, when the designation of an existing concept should be justified in contrast with the “externally uncontrolled and uncontrollable” primary term formation (Sager, 1990, p. 81).

Valeontis and Mantzari (2006) divide all the mechanisms of term formation into three groups: “creating new forms”, which includes derivation, compounding and abbreviated forms; “using existing forms”, i.e. conversion, terminologisation, transdisciplinary borrowing, semantic transfer within a special language and “interlingual borrowing” (pp. 5-8). Cabré (1999) refers to derivation, compounding and truncation, which corresponds to abbreviation such as “the formal methods” and adding a “creation of phrases” method (p. 92). Phrase creation can be included in the compounding method, along with blends and complex terms, as done by the International Organization for Standardization (ISO, 1999, pp. 28-29). According to Cabré (1999), truncation is “the formal modification of existing units” (p. 92), while Valeontis and Mantzari (2006, p. 5) ascribed it to the creation of new forms, as did the International Organization for Standardization (ISO, 1999, p. 29). Abbreviated forms are more likely to be interpreted as a method for the creation of new forms because short forms function along with full forms. Both forms are often created almost simultaneously, so that full forms cannot be interpreted as a previous stage of term creation.

In Cabré’s classification (1999, p. 93), conversion is attributed to “functional methods”, along with “lexicalization”. Lexicalization produced by “converting one of the inflected forms of a lexeme into a new word with a different grammatical category”, e.g. “harden” – “hardening” (Cabré, 1999, p. 93) is not represented by many examples, especially in the narrow field of Corporate Governance. That is the reason why it can be omitted from the classification of the most productive term creation methods. “Semantic methods”, according to Cabré (1999, p. 93), comprise semantic modifications, classified “by the provenance of the base form”, and the form “produced in the process” (ibidem). The International Organization for Standardization (1999) distinguishes “semantic transfer within a special language” (p. 31). In this respect Cabré (1999) makes a justifiable reference to “semantic methods” not only within a special language, but also based on LGP units (p. 93). The classification of productive term formation methods should take into consideration two sources of the “base form” (Quirk and Greenbaum, 1973, p. 430): LGP and other terminologies within LSP. Cabré (1999) distinguishes other methods of term creation besides the formal, functional and semantic methods: “borrowing and loan translation or calquing” (p. 94). The International Organization for Standardization (ISO, 1999) pays attention to similar term formation processes: “direct loan” and “loan translation” with the only stipulation

that the two methods are referred to as “translingual borrowing”, rather than additional creation processes (pp. 31 – 32).

Muñoz (2010) distinguishes the generation of terms with resources from the same language, i.e. derivation, compounding, parasyntesis, abbreviation or compression, extension of meaning and grammatical category change; and the generation of terms with resources from another language, i.e. loan word, Loan Translation or Calque and Semantic Loan Translation or Semantic Calque. Parasyntesis can be regarded as a mixture of compounding and derivation (Muñoz, 2010, p. 11). Grammatical category change is another name for conversion. The extension of meaning is a part of terminologization or transdisciplinary borrowing and is often referred to as semantic transfer. Loan word stands for direct loan.

Researchers do not mention DT within interlingual activity. However, in practice, this creation method is very frequent, though not advisable when regarding the strict nature of LSP.

All the methods of term creation can be grouped into two activities, based on Sager’s model of “primary and secondary term formation” (Sager, 1990: 80): “monolingual” or “the monolingual creation of a new term, the monolingual revision of an existing term” (Fischer, 2010, p. 26) and “interlingual” activities or “interlingual transfer of an existing form” (Fischer, 2010, p. 26). The formal, functional and semantic methods can thus be attributed to the monolingual creation of new forms, whereas Direct Loan, Loan Translation, Semantic Loan Translation can be interpreted as interlingual activities. Term formation as a monolingual activity is further subdivided into primary and secondary term formation, with the only stipulation being that abbreviated term creation can be attributed to a marginal area between the creation of new terms and the use of existing forms. Term formation as an interlingual activity is pure secondary term formation.

The following classification of term creation methods was developed on the basis of the various classifications included in this section:

- term formation as a monolingual activity was subdivided into two categories: creation of new forms comprising derivation, compounding and abbreviated forms; and using existing forms consisting of conversion, terminologization and transdisciplinary borrowing;

- term formation as an interlingual activity or translingual borrowing was subdivided into Direct Loan , Loan Translation, Semantic Calque and Descriptive Translation.

The following chart demonstrates the basic term creation methods:

Term Formation Methods		
Term Formation as a Monolingual Activity	Creation of New Forms	Derivation
		Compounding
		Abbreviated Forms
	Using Existing Forms	Conversion
		Terminologisation
		Transdisciplinary Borrowing
Term Formation as an Interlingual Activity (Translingual Borrowing)	Direct Loan	
	Loan Translation	
	Semantic Calque	
	Descriptive Translation	

3.1. Term Formation as a Monolingual Activity

The coinage of new terms depends on “the pace of technological progress or theoretical findings”, which shows the tendency for rapid development (Resche, 2013, p. 83). In order for neonyms to be “understood and accepted”, they “must show lexico-semantic adequacy and conform to morpho-syntactic rules” (ibidem).

3.1.1. Creation of New Forms

The creation of new term forms focuses on neonyms, i.e. it is not based on previous knowledge, existing terms or their components.

3.1.1.1. Derivation

Derivation is the process of attaching affixes to lexical unit bases. “Prefixation”, “suffixation” and “mixed cases of prefixation and affixation” are common in English (Quirk and Greenbaum, 1973, pp. 431-441, Cabré, 1999, p. 92; ISO, 1999, p. 28): *garnishment* (terms used in contracts), *earnings*, *funding* (Norma-TM), *manager*, *raider* (Lingvo), *fixtures*, *offeree* (terms used in contracts), *divestiture* (IFC) and *nominee* (IFC, 2004) are cases of suffixing. *Prepays* (Norma-TM), *influx* (Lingvo) and *to encumber* (terms used in contracts) illustrate prefixing, while *reinventing* (government) (UN-1), *disclosure* (IFC, 2004) are mixed cases.

Recently the derivatives containing “prefixes such as eco- (for ecology/ecological) or bio- (for biological) have proved popular, echoing current social preoccupations or centers of interest: *ECOMANAGEMENT*, which helps companies improve their environmental practices, and *BIONOMICS*, a new approach to economics <...>” (Resche, 2013, p. 87). Another “productive base” in the sphere of Management is “shore/shoring”: “*OFFSHORING* and *NEARSHORING*” (“depending on the distance between home and the foreign country where production and services are outsourced”) (ibidem).

The use of suffixes and prefixes, mentioned above, is widespread in the field of Management, although they rarely appear in the specific sphere of Corporate Governance, which

has not reached a stage of development that would allow the production of a vast amount of innovative forms.

3.1.1.2. Compounding

Compounding as a lexeme creation process represents the combination of “two or more bases” (Quirk and Greenbaum, 1973, p. 444). Compounding leads to the formation of a term designating a single concept. *Shareholder, takeover, benchmark* and *buy-back* are examples of this term creation process. According to ISO classification (ISO, 1999), compounding can be further subdivided into three groups: “*blends*” (p.28), i.e. joining term fragments: “transistor” obtained from the clipped words “transfer” and “resistor” (Quirk and Greenbaum, 1973, p. 448); “phrases”: “nor-par share” (Daft, 2004), “equity-linked savings plan”, “going-private transactions” (Norma-TM), “acquisition secured creditor” (UNCITRAL), “change-in-control-arrangements” (Corporate Governance in Russia), “assignment for the benefit of creditors” (terms used in contracts), “tag-along right, drag-along right” (IFC) and “complex terms” joined by means of “fusing” (ISO, 1999, pp. 28-29) : “output, input” (Daft, 2004); or hyphenation: anti-dilution (Norma-TM), “buy-out, buy-in, spin-off, self-dealing” (IFC); or not joined at all: “golden parachutes, equity injection, poison pills” (Norma-TM) and “netting agreement” (UNCITRAL).

Blending, which “results from the conflation of two words” (Resche, 2013, p. 90) can be considered as a subtype of compounding, although it is sometimes considered as a separate term creation method (ibidem). Nowadays blends have become fashionable in the fields of Management and Economics (ibidem). For example, the following words illustrate the case of blending: “*GLOCALIZATION* is the mix of globalization and localization, *STAGFLATION* has to do with both stagnation and inflation; <...> *COOPETITION* can be expanded as competition and cooperation” (ibidem).

3.1.1.3. Abbreviated Forms

Abbreviated forms are obtained by shortening a lexical unit, trimming it to a certain extent. Different kinds of abbreviated forms are distinguished within this type of term formation: “initialisms”, “acronyms”, “clipping” (Cabr , 93, pp. 29-30), “abbreviation” and “short forms” (ISO, 1999, pp. 28-30).

Short forms are obtained by reducing a complex term to its parts: “квартальный от т” (kvartal'nyj otchjot; L.t.: quarterly report) (Academic) instead of “ежеквартальный от т эмитента эмиссионных ценных бумаг” (ezhekvartal'nyj otchjot jemitenta jemissionnyh cennyh bumag; L.t.: a quarterly report by an emissive security issuer) (IFC, 2004).

Clipping consists in removing “one or more syllables” from the beginning, the end or “both ends” of a term: “phone” obtained from “telephone”; “photo” from “photograph”; “flu” from “influenza” (Quirk and Greenbaum, 1973, p. 448).

Abbreviation is obtained by omitting parts of a term: QTE (Quote), the term “refers to a stock’s last price it was traded for on its exchange”, PFD “stands for preferred stock” (Financial Abbreviations).

Initialism creation consists in trimming components of a lexical unit so that only first letters remain. Sequences pronounced as a word are called acronyms, as opposed to initialisms produced letter by letter, e.g. *acronyms*: AMEX standing for American Stock Exchange; ROA meaning Return on Assets; ROE - Return on Equity; ROI - Return on investment (Financial Abbreviations); *initialisms*: IPO standing for Initial Public Offer (Norma-TM). *Syllable acronyms* include the most convenient syllables of the original term, the priority is given to syllables which are easy to pronounce and remember, e.g. “radwaste = radioactive waste, algol = algorithmic language” (COTSOES, 2002, p. 33). Specific *semi-initialisms/acronyms, or hybrids* (Lotte, 1971 as cited in Beisembayeva et al., 2016) are wide spread in management terminology: “T-bill – treasury bill” (IFC), “e-government readiness – electronic government” (UNCITRAL).

In the sphere of Management there is a “trend towards an economy of language” (Resche, 2013, p. 89), which has resulted in the “popular habit of wring words phonetically”, for example: “B2B (business-to-business) and B2C (business-to-customer)” (ibidem). In addition to this, recently coined management terms have been abbreviated: “CSR”, standing for Corporate Social

Responsibility, “ERS”, meaning Enterprise Resource Planning (ibidem), ICGN - International Corporate Governance Network (IFC), etc. There is also a tendency to combine letters from the alphabet with a full word: “a J-shaped recession refer to a situation when, for some reason, recovery is usually sharp, boosted, for example, by a new category of high-tech products” (Resche, 2013, p. 89).

3.1.2. Using Existing Forms

The use of existing term forms refers to the term formation method which employs previously created terms or their elements. The technique comprises conversion, terminologization and transdisciplinary borrowing.

3.1.2.1. Conversion

Conversion consists in transferring an existing word from one “word-class” to another without changing its form (Quirk and Greenbaum, 1973, p. 441), e.g. *pledge* as a verb: “to give, deposit, or offer (one's word, freedom, property, etc.) as a guarantee, as for the repayment of a loan” (Collins) and *pledge* as a noun: “collateral for the payment of a debt or the performance of an obligation” (Collins). In Russian the most frequent case of conversion is substantivation, i.e. the process when adverbs and adjectives change their category to that of nouns.

3.1.2.2. Terminologization

Terminologisation uses a word from LGP, imposing a new meaning on it. The word is transformed into a term, which shares the same form; however, a special purpose appears. The use of the word *raider* as “a soldier specially trained for close-range fighting” in order to denote some entity which “attempts a usually hostile takeover of a business corporation” (Merriam-Webster) illustrates the terminologization process. The same term formation method was used for creating the management term *hedge* based on the LGP unit: “a fence or boundary formed by

a dense row of shrubs or low trees” and conveying the following meaning: “a means of protection or defense (as against financial loss)” (Merriam-Webster).

Both examples refer to the changing of the base form method, more specifically to the modification of the meaning by means of metaphor.

3.1.2.3. Transdisciplinary Borrowing

Transdisciplinary borrowing (an example of internal borrowing) consists in using a term from one subject field to designate a new concept in another subject field within the same language, e.g. a term from *leverage* was borrowed from the field of Technology, where the term denotes “the action of a lever” (Collins), to designate a concept in the field of Management/Corporate Governance: “the use made by a company of its limited assets to guarantee the substantial loans required to finance its business” (Collins). The usage of the term from in order to denote a new concept in a different subject field is justified by the similar functions of a lever in Mechanics and assets acting as a financial “lever” in Management:

- 1) “Leverage Cranes use the principle of leverage to lift loads” (Political Economy Research Institute, 2010);
- 2) “...one feature that is common to all buyouts is the use of leverage in their financial structure...” (Axelson et al., 2007, p. 1).

Both terminologization and transdisciplinary borrowing result in polysemic terms. The meaning of the source terms is extended by means of *semantic transfer*. Semantic transfer consists in using an existing term within a special language to “designate another concept by logical extension” (ISO, 1999, p. 31). The meaning of the term is modified with the help of synecdoche, metonymy, metaphor, etc. According to Cabré (1999), “semantic methods” include “extending the meaning of the base form”, i.e. generalization, “narrowing the meaning of the base forms”, i.e. concretization and “changing the meaning of the base form” (p. 94). The Corporate Governance term *safe harbor* denoting “anti-hostile takeover defense in which the target firm acquires a very heavily regulated firm thus making itself a less attractive candidate for acquisition” (Business Dictionary) illustrates a base form meaning change using metaphor:

safe harbor is used to refer to “a harbor considered safe for a ship, as in wartime or during a storm at sea” and in general to “any place or situation that offers refuge or protection” (Dictionary.com).

3.2. Term Formation as an Interlingual Activity

Term creation as an interlingual activity or the “generation of terms with resources of another language”, i.e. borrowing (Muñoz, 2010, p. 16) has a number of characteristic features: first of all English is largely an “exporting language” (Muñoz, 2010, p. 16); the requirement for linguistic correctness determines term forms in a target language; moreover, preference for the native language requirement is violated if Direct Loans and Calque produce relevant forms in a target language; and finally the creation of terms is mostly focused on a term form; however, term content determines term formation if a term form cannot be exported from a source language.

Borrowing can be subdivided into four groups:

- Direct Loan (loan word), i.e. borrowing of a form and a content (ISO, 1999; Cabré, 1999, Muñoz, 2010);
- Loan translation, or Calque, i.e. borrowing of a meaning and reproducing the form literally by means of target language resources (ISO, 1999; Cabré, 1999; Muñoz, 2010);
- Semantic Loan Translation or Semantic Calque (Muñoz, 2010), i.e. the search of translation equivalents in a target language using existing forms; and
- Descriptive Translation, i.e. making semantic components of a term explicit.

3.2.1. Direct Loan

Direct Loan implies borrowing a meaning and a corresponding form from a source language. The term form in the target language is transformed by means of transliteration or transcription. Transliteration is a formal graphic representation which reproduces a term form, e.g. the term *benchmarking* was borrowed into Russian using graphic adaptation (transliteration):

бенчмаркинг (Lingvo). The following Corporate Management terms were created with the help of transliteration: *мониторинг* – *monitoring*; *дивиденд* – *dividend* (IFC), *гендер* – *gender* (UN-1).

Transcription is the phonetic reproduction of a term form, or “phonetic imitation of the initial word” (Kazakova, 2008, p. 63), e.g. the Corporate Management term *due diligence* coincides in pronunciation with the Russian term *дью дилидженс* (IFC). The Russian term *гринмейл*, corresponding to the English one *greenmail* (Lingvo), illustrates the case of transcription. The following cases illustrate the transcription method: “harmonizer – гармонайзер”, “promoter – промоутер” (Voskresenskaja & Rybina, 2007), “clearing – клиринг” (Tabanakova, 2006, p. 8). The use of transcription and transliteration leads to the loss of essential information about the meaning of a special concept.

Both transliteration and transcription are widely used in term creation because the two methods result in concise terms, which in most cases are internationally recognized. Direct Loan is considered to be an undesirable term creation process because it violates term transparency. A term borrowed by means of transliteration and transcription is neither motivated nor transparent. The term content cannot be inferred from the term form reproduced phonetically or graphically.

3.2.2. Loan Translation or Calque

Loan translation consists in reproducing a term form by means of the literal translation of its elements. The following Corporate Governance terms were borrowed from English into Russian with the help of Calque: *мёртвая рука* (mjortvaja ruka) – dead hand (Academic); *гендерный бюджет* (gendernyj bjudzhet) – gender budget (JUNIFEM); *анти-разводнение* (anti-razvodnenie) – anti-dilution (Lingvo); sales manager – *менеджер по продажам* (menedzher по prodazham) standard seeker – *разработчик стандарта* (razrabotchik standarta) (Voskresenskaja & Rybina, 2007).

It is possible to apply loan translation if the formal structure of a term can be reproduced in the target language. Moreover, the meanings of term elements should at least partially coincide. For example, loan translation is hardly ever applied when an English term with an attributive is

borrowed into Russian. An attributive component in English makes it possible to form a concise term conveying a certain semantic meaning. In Russian semantic elements implicitly expressed by an elliptical structure should be retrieved and reproduced by means of DT: “floor transaction – операция в зале биржи” (Anisimova, 2009, p. 2) (operaciya v zale birzhi; L.t.: an operation in a stock exchange). However, both a descriptive form and a form created by means of calque can coexist, which can be explained by the preference for a concise form: “net transaction – netto-sdelka; сделка с ценными бумагами, при которой продавец и покупатель не платят комиссионное вознаграждение” (Anisimova, 2009, p. 2) (netto-sdelka; sdelka s cennimi bumagami, pri kotoroy prodavec i pocumatel' ne platyat komissionnoye voznagrazhdenie; L.t.: net transaction; a transaction (an agreement) with securities, when a seller and a buyer do not pay a commission charge).

Loan Translation generates a huge number of terms and can be considered as a “terminology fertilizer” (Palacios & Vicente, 2011, p. 21) because of several factors: it gives priority to development and innovation; it produces international terms; it creates concise term forms and it results in transparent terms in contrast to transliteration and transcription.

According to Muñoz (2010), *semantic loan translation* consists in extending the meaning of an existing word in a target language by borrowing a new meaning from a source language (p. 18). The Russian term *поглощение* (pogloshhenie) which corresponds to the English one *takeover* (IFC) illustrates Semantic Calque. Takeover in LGP stands for “the act of seizing or assuming power, control, etc.” (Collins), the form of a word has been used in the corporate sense since 1958 (Online Etymology Dictionary) in order to describe the act of a company taking control over another. In Russian a word form corresponding to the LGP unit in English was used to designate an emergent concept.

Although Semantic Calque is often considered as a separate term creation method, it can be included in the Calque category. The boundaries of the two groups are not always clear-cut and well-defined. It especially concerns Management terms, which sometimes use a word which was previously borrowed into Russian to denote a new concept. The Corporate Governance term *consolidation*, meaning “the unification of two or more corporations by dissolution of existing ones and creation of a single new corporation” (Merriam-Webster) is based on an LGP unit and

has homonyms in the special fields of Physics, Geology, and Psychology etc. The Russian equivalent of the term – *консолидация* (*konsolidacija*) (IFC) had existed in Russian in LGP and different subject fields before the corporate sense was assigned to a word form: *consolidation*, i.e. unification, of companies. Accordingly, the term *консолидация* can be considered as the Calque of the meaning of the term, attributed to the term form, which was previously adopted into the language.

In new management fields, like Corporate Governance, Calque can be confused with Direct Loan. For example, the simple term *bankrupt* came into English from Latin ("in the state of one unable to pay just debts or meet obligations," 1560s, from Italian *banca rotta*, literally "a broken bench <.> (Online Etymology Dictionary)). Similarly the term was borrowed into Russian from Latin: *банкрот* (*bankrot*). Both terms were created by means of Direct Loan. Later the term *bankruptcy* appeared: "the breaking up of a business due to its inability to pay obligations," from *bankrupt*, "probably on the analogy of insolvency, but with -t erroneously retained in spelling, instead of being merged in the suffix" (Oxford English Dictionary cited in Online Etymology Dictionary). The Russian term *банкротство* (*bankrotstvo*) with the same meaning was borrowed from the English Language by means of Direct Loan and assimilation. Over the last few decades, the special field of Management has used the terms *bankrupt*, and *bankruptcy* to coin terms, e.g. *intentional bankruptcy*. The term received the following form in the Russian language: *умышленное банкротство* (IFC) (*umishlennoje bankrotstvo*; L.t.: intentional bankruptcy). The Russian term was retrieved by means of Pure Calque, although its second component had been previously borrowed using Direct loan (the first component represents the DT equivalent of the English word).

Accordingly, it is essential to trace back the etymology and the meaning of a source term to identify the term creation method of the target term.

3.2.3. Descriptive Translation

The search for term equivalents in a target language can be complicated if term components in both languages do not coincide. If an equivalent conveying a similar meaning in a target

language exists, Semantic Calque as described by Muñoz (2010) can be applicable. However, in some cases the meaning of a term cannot be easily reproduced in a target language. For this reason, translators often resort to DT, i.e. the disclosure of the meaning of a term using description, i.e. explanation. For example, the term *management override* (“overruling or circumventing prescribed policies or procedures for illegitimate purposes – such as personal gain or an enhanced presentation of a department’s financial condition or compliance status” (Vermont)) can have the following equivalent in Ruscorpora:

превышение должностных/служебных полномочий руководством (Ruscorpora)
(prevyshenie dolzhnostnyh/sluzhebnyh polnomochiy rukovodstvom; L.t.: abuse of post/office authority by management).

The Russian term makes the semantic components contained in the definition explicit. At the same time it is based on the source term components, retrieved by Calque (“management: руководство; override: превышение”). In this piece of work, devoted to the Descriptive Translation of Corporate Governance Terms, it is suggested that the following types of DT can be distinguished:

- Pure Descriptive Translation;
- Descriptive Translation and Calque;
- Descriptive Translation and Direct Loan;
- Descriptive Translation and Additional or Irrelevant Components.

The DT method, its definition, use and categories are analyzed in detail in the chapters below (chapter 7 “Defining Descriptive Translation of Terms”, chapter 8 “Descriptive Translation and Term Formation Requirements” and chapter 9 “Descriptive Translation Groups within the Corporate Governance Field”).

3.2.4. Direct Translation Equivalent

One more term creation method should be introduced, based on the general ideas of the translation of borrowed words: Direct Translation Equivalent.

The creation of terms can employ existing forms not only within monolingual, but also interlingual activity. In this case the target language uses its own vocabulary to translate the source terminological unit.

As a rule, this term creation method in the target language is directed not at neologisms or neonyms, but at terms retrieved in the source language by means of terminologization, conversion, or transdisciplinary borrowing (see 3.1.2.). In practice, a word is not being created by means of this method; but rather its meaning is being expanded or shifted to another category by analogy with the source language unit.

For example, the term *insolvency estate* (“assets of the debtor that are subject to the insolvency proceedings” (UNCITRAL-2, 2005) has the following equivalent in the Russian Language: *конкурсная масса* (konkursnaja massa; L.t.: competitive mass (assets)) (Academic). The Russian term functions within the field of Law. Accordingly, the term was shifted from the field of Law to the field of Corporate Governance by analogy with the English term: *bankruptcy proceedings*: *конкурсное производство* (konkursnoje proizvodstvo; L.t.: competitive proceedings) (Lingvo). Accordingly, the Russian term was created using Direct Translation Equivalent for the English term *insolvency estate*.

The source language (in our case – English) exerts a considerable influence over the creation of new words in the target language (here Russian). However, the latter can change the borrowed words according to its own patterns and traditions. It results in the use of assimilated terms with native language suffixes, prefixes, etc. In addition to this, the cultural and stylistic aspects of the target language should be taken into account. For this reason, the basic principles of term formation in Russian, as a target language, can reveal the techniques which assimilate English structures into the structure of the Russian language.

4. Basic Principles of Term Formation in Russian

In the Russian language word formation methods can be subdivided into four major groups, namely morphological; morphological and syntactic; lexical and semantic; and lexical and syntactic processes (Martinovich, 2011). The morphological method and partially the morphological and syntactic group are considered as synchronic (Volinec, 2003, p. 5). Term creation is mostly synchronic, but the lexical and semantic method, as well as the lexical and syntactic process, is relevant for the term creation processes, as term creation is often carried out artificially. All four conventional word creation processes can be applicable to terminology.

Morphological term formation of simple words can be subdivided into prefixal, suffixal, postfixal and their combinations. Prefixal, suffixal and the combination of prefixal and suffixal methods are the most frequent. These cases are of a great value to Corporate Governance terminology. The postfixal method usually refers to the creation of reflexive verbs: *конвертировать* (konvertirovat', i.e. to convert) – *конвертироваться* (konvertirovat'sja, i.e. to be converted).

In the sphere of Management, Russian terms are mostly based on foreign term elements. The assimilation processes are vast, e.g. the term *хеджирование* (hedzhirovanie) was created on the basis of the term hedging (hedge) (Lingvo) with the help of a suffix. Suffixes “-ir”, “-ova” and “-n” as well as inflexion “-ie” were added to the base. The term *accountability* has two equivalents in Russian: *отчётность* (otchjotnost') and *подотчётность* (podotchjotnost') (Lingvo). The latter was derived from the first with the help of prefixation. The prefix *pod-* (under) in this case stresses the liability of staff etc., adding the meaning of subordination. Mixed cases of the suffixal and prefixal methods can be also seen in Management Terminology: the adjective *внебалансовый* (vnebalansovyj) corresponds to the term *off-balance* (IFC). The base of the term was borrowed by means of Direct Loan: “- balans- ”, i.e. balance, then the prefix “vne-“ (L.t.: over, out of, outside), the suffix “-ov” and the inflexion “-iy” forming the adjective were added.

The morphological term formation method also comprises the process of complex word creation, i.e. compounding, which is subdivided into compounding of word bases and compounding of words (Martinovich, 2011).

In Russian, word bases can be joined by means of the connecting vowels *e* or *o*, e.g. the term *правоотношения* (pravootnoshenija, i.e. legal relationship) was created by fusing the words *право* (pravo, a right) and *отношения* (otnoshenija, relationship) with the vowel *o* connecting them. The process can also be accompanied by suffixation, e.g. the term *правомочный* (pravomochnyj), corresponding to the English terms “*legally competent*” and “*legally qualified*” (IFC), is a product of the compounding of the two bases: “*право*” (pravo, a right) and “*моч*” (moch from *мощь* (moshh'), power; like in the word *polnomochie*, authority) and a subsequent addition of the suffix *-n* and the inflexion *iy*. The bases can be also joined with a simultaneous process of truncation or null-suffixation; or without a connecting vowel (fusion).

Abbreviation corresponds to the process of creating abbreviated forms in English and is sometimes regarded as a non-morphological process (Volinec, 2003, p. 14). However, it can be included in this group which deals directly with word base compounding. In the Russian language abbreviations can be of different kinds employing initial and final letters, syllables, sounds etc. The abbreviation МСКУ (MSKU) is an initialism retrieved from the term *международная сеть по корпоративному управлению* (mezhdunarodnaja set' po korporativnomu upravleniju, or International Corporate Governance Network (ICGN) (IFC).

Complex words can be obtained by means of joining whole words. The parts of such words can be both declined, or act like the product of fusion with only one word being declined. Duplication is also possible. It is impossible to use a noun as an attributive in Russian and that is why the complex terms *письмо-соглашение* (pis'mo-soglashenie, L.t.: letter-agreement) and *риск-аппетит* (risk-appetit, L.t.: risk-appetite) were created on the bases of the terms *engagement letter* and *risk-appetite* respectively (IFC).

The morphological and syntactical methods of word formation include processes of grammatical category change. Substantivation, i.e. the shift from the category of adjectives, adverbs, numerals or participles to that of nouns, is the most frequent case within this group. The Russian terms *заведующий* or *управляющий* (zavedujushhij, upravljajushhij, L.t.: being in charge, managing, governing) are equivalents of the English term *manager* (Lingvo). The nouns were converted from the participles and preserved the typical suffix “-ush’”.

The lexical and syntactic method refers to the process of fusing the elements of a phrase and occasionally of a sentence. The term *вышеизложенный* (vysheizlozhennyj, above-stated) represents the fusion of the adverb *выше* (vyshe, above) and the adjective *изложенный* (izlozhennyj, stated).

The lexical and semantic method corresponds to semantic transfer. This method results in polysemic terms. Homonyms, in this respect, cannot be regarded as a result of semantic transfer. Homonymic lexical units represent neither a single superordinate meaning, nor a source and a target, they just happen to have the same form. For example, the lexical unit *среда* (sreda), meaning Wednesday, is a homonym of the term *среда* (sreda), meaning environment, surroundings etc. (Martinovich, 2011). The form of the lexical units is the same, which is just a coincidence.

All term formation processes in Russian can be represented in the following chart:

Term formation methods in Russian				
Morphological	Simple Lexical Units	Prefixal	Complex Lexical Units	Compounding of Word Bases
		Suffixal		
		Postfixal		Compounding of Words
		Combinations		
Morphological and Syntactic	Grammatical Category Change			
Lexical and Semantic	Fusing the Elements			
Lexical and Syntactic	Semantic Transfer			

5. Terminology for Corporate Governance

5.1. Defining the field of Corporate Governance

The study of Corporate Governance, i.e. “the system by which companies are directed and controlled” (The Committee on the Financial Aspects of Corporate Governance, 1992, paragraph 2.5), is currently of great importance. Large companies need to be controlled and supervised. Corporate failures and misleading tactics have led to the creation of codes and rules directed at controlling Corporate Governance. Supervision of companies is needed on both a national and worldwide level. The errors and failures of corporations create pitfalls in the economies of different countries, and pose a potential threat to the environment, financial, ethical and legal situations, as well as community social welfare.

The roots of Corporate Governance “can be traced back to the seminal work of Adolf Berle and Gardiner Means in the 1930s, but the field, as we now know it, emerged only in the 1970s.” (Subramanian, 2015). The control of corporations faced a lot of problems which stemmed from “a patchwork system of regulation, a mix of public and private policy makers, and the lack of an accepted metric for determining what constitutes successful corporate governance” (ibidem). Best practices could not be achieved if there was a lack of control.

The modern history of Corporate Governance can be traced back to 1992, when the Cadbury report was created in the UK in order to control the behavior of big companies, shareholders and directors. Corporate Governance should be the responsibility of shareholders, who appoint the directors and the auditors, while “boards of directors are responsible for the governance of their companies” (FRC). The codes and rules focus on the protection of “widely dispersed shareholders against self-interested directors and managers” (Kibirige, n.d.).

Massive fraud, money laundering, false accounts, misreporting, “fat cat” salaries and the diversion of funds from pensions has forced experts to find the instruments which could prevent and combat such bad company behavior (Clark, 2016).

These events led to the combined code, which is now represented by the UK Corporate Governance Code (FRC). The code was designed for high standards of Corporate Governance to be reached. Various types of rules, codes and reports appeared in different countries. OECD (the

Organization of Economic Cooperation and Development) elaborated powerful principles for Corporate Governance in 1999: *Principles of Corporate Governance* (OECD, 1999). This document was issued in many updated later editions (OECD Principles, 2015). The work was “intended to help policymakers evaluate and improve the legal, regulatory, and institutional framework for corporate governance, with a view to support economic efficiency, sustainable growth and financial stability” (ibidem, p. 9). OECD gives attention to the importance of check and balances.

As previously mentioned, the bad behavior of companies forced the creation of serious organizations, which were intended to prevent underhand dealings. For example, one of America’s largest energy corporations, Enron, ended up in bankruptcy. The company “lied about its profits and stands accused of a range of shady dealings, including concealing debts so they didn't show up in the company's accounts” (Enron scandal at-a-glance, 2002). From December 2, 2001, the shares of the company “plummeted to \$0.67 by January 2002”, having been worth \$90.75 “at Enron’s peak” (Investopedia). Another “global trading conglomerate”, Polly Peck International (PPI) “collapsed after the Serious Fraud Office (SFO) raided premises” of the empire built by its chief, tycoon Asil Nadir (Casciani, 2012). The Nadir’s behavior led to the crash of PPI, which triggered a devastating situation: “investors who lost money included large institutions, small investors and pension funds” (Raif, 2012). One of the most notorious cases of a corporation collapse, which involved “a Conflict of Interests and a Superannuation (Pension) Fund” was the bankruptcy of the “Robert Maxwell media empire” in 1991 (Australian Guardians). It was alleged that Robert Maxwell’s “financial risks led him into grand fraud and an apparent suicide” (Encyclopaedia Britannica, 2017).

It is important to note that modern Corporate Governance concerns a wide range of people and organizations, who are interested in sound functioning of corporations; i.e. shareholders, management, media, investors, customers, suppliers, employees, activists, regulators etc. (Clark). Accordingly, Corporate Governance should balance “the interests of a company's many stakeholders” (Investopedia).

Corporate Governance has the following purposes:

- it focuses on the prevention of “corporate collapses, such as Enron, Polly Peck and the Maxwell companies” (Kibirige).
- it helps to “build an environment of trust, transparency and accountability necessary for fostering long-term investment, financial stability and business integrity, thereby supporting stronger growth and more inclusive societies” (OECD Principles, 2015, p. 7). It should create “transparent and fair markets, and the efficient allocation of resources” (ibidem, p. 13);
- it facilitates “effective, entrepreneurial and prudent management that can deliver the long-term success of the company” (FRC);
- it is “primarily concerned” with companies “listed on a Stock Exchange” (Kibirige, n.d.).

Accordingly, Corporate Governance should possess the following characteristic features:

- it should ensure the accountability of the management to the board, and of the board to the shareholders (ibidem)
- it should be fair, i.e. protect the rights of shareholders and “treat all shareholders, including minorities, equitably” (ibidem) ;
- it should be transparent, i.e. accurate about performance, ownership, financial situation and governance itself (ibidem);
- it should be based on independence, i.e. the directors and advisers are “free from the influence of others”; conflicts of interests are to be avoided by essential procedures (ibidem) ;

The global objective of Corporate Governance is to fulfill the aims of a company, i.e. “it encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure” (Investopedia). Boards aim at ensure “better governance and risk management practices” (Wright, et al., 2013, p. 15). For this reason, the Corporate Governance field is closely related to the regulation of finance and risk management.

Any big company or corporation faces a lot of pressure from society (media, public), legal structures (law), commerce, ethics and government (Clark, 2016). These negative stimuli have created Corporate Social Responsibility, i.e. “movement aimed at encouraging companies to be

more aware of the impact of their business on the rest of society, including their own stakeholders and the environment”; “a business approach that contributes to sustainable development by delivering economic, social and environmental benefits for all stakeholders” (Financial Times Lexicon). Accordingly, big companies should be aware that they pose a potential threat to society, the environment and the economy. The actions of corporations have long-term influence on the whole world. Big companies should be responsible for their procedures, trying to create environmentally, economically and socially amicable situations.

Each country has its own history of Corporate Governance, outlining the models for their businesses. The Anglo-US model focuses on the interests of shareholders. It “is characterized by share ownership of individual, and increasingly institutional, investors not affiliated with the corporation (known as outside shareholders or “outsiders”); a well-developed legal framework defining the rights and responsibilities of three key players, namely management, directors and shareholders; and a comparatively uncomplicated procedure for interaction between shareholder and corporation as well as among shareholders during or outside the AGM” (EWMI/PFS Program, 2005).

“The Anglo-American legal family” came “closest to full compliance” with Corporate Governance Principles (Vasiliev, 2000). Industrialized countries have a lot of experience in controlling and running big companies.

The development of Corporate Governance has only recently begun in Russia in comparison with West-European Countries, the USA and Canada. At the beginning of 1990s Russia had its own “model of privatization”. It “determined the basic characteristics of the structure of corporate ownership and governance in Russia <...>” (ibidem). Privatization exerted an influence on the emergence and development of Corporate Governance in Russia. The most important Corporate Governance features in Russia are the “substantial dominance of insiders at the initial stage of post-privatization development” (ibidem) and market economy. The special and delayed development of Corporate Governance in Russia is at the root of its current situation: “the system of corporate governance of post-communist Russia does not fit comfortably any standard conceptual framework based on the example of other industrialized countries” (Singh, 2010, p. 143).

The development of Russian Corporate Governance indicates the challenges for the translation of terminology. The English-speaking countries generating Corporate Governance terms are oriented at the procedures and techniques, which exist in the Anglo-Saxon model. Just as the Russian and Anglo-Saxon models do not match each other, Corporate Governance terms in Russian and in English cannot fully coincide.

According to all the characteristic features of the Corporate Governance Field, the translators of Corporate Management terminology into Russian are faced with the following challenges:

- Corporate Governance Terminology is a subcategory of Management Terminology. It uses terms from different management spheres and there are no clear-cut lines between them;
- The history of Russian Corporate Governance is relatively new. Nearly all the terms have been borrowed from the English Corporate Governance domain, which is under constant development. The English language is constantly coining terms, which change their forms and meaning;
- The model of Russian Corporate Governance is different from the Anglo-Saxon one, which causes some concept discrepancies.

5.2. The dynamics of Corporate Governance (Business) Terminology

Corporate Governance Terminology cannot be strictly outlined, as the field encompasses practically the whole sphere of Management. Above all, Corporate Governance focuses on control tools, risk-management, budget and financial fields. The interconnection of different “economic-administrative domains” results in “a higher degree of dynamics than what is necessarily expected from a “normal” science development” (Kristiansen, 2014, p. 252).

Corporate Governance Terminology can be considered to be dynamic as business terminology is being developed under the conditions of the globalization of Economics and the change of subject fields. New term forms play an important role in enriching the field of Management and ensuring its sound functioning: “in specialized domains, neonyms are the source of information as to the vitality of the domain, since new concepts, objects or tools need

to be assigned names for communication to remain possible” (Resche, 2013, p. 83). New concepts appear, and innovative term forms replace old ones. For instance, the accounting term “*sub-prime debt*” was developed by experts at the beginning of the global financial crisis and it was later substituted by a new one: “toxic assets” (Fuentes Olivera & Nielsen, 2014, p. 215). Experts use metaphors to “create images” in people’s mind (ibidem).

Similarly, the conceptualization of the world is unique in every language and every nation. However, sometimes a concept can become international. For example, the term *scorched earth* is used in Military terminology: “relating to or being a Military policy involving deliberate and usually widespread destruction of property and resources (such as housing and factories) so that an invading enemy cannot use them” (Merriam-Webster). The term form is recognizable all over the world, due to its use for defining notorious historical events, for example, during World War II: “The Germans <...> began to be hampered by the scorched earth policy adopted by the retreating Soviets. The Soviet troops burned crops, destroyed bridges, and evacuated factories in the face of the German advance” (Encyclopaedia Britannica, n.d.). The military term has a Calque form in the Russian Language: “*выжженная земля*” (Lingvo) (*vyzhzhennaja zemlja*), or тактика “*выжженной земли*” (*taktika “vyzhzhennoj zemli”*).

The dynamics of Corporate Governance terminology is strengthened by cross-domain borrowings. In Business terminology, the term was bestowed with another meaning of intentionally damaging something as a measure of prevention: “a takeover prevention strategy in which the target company seeks to make itself less attractive to hostile bidders by selling off assets, taking on high levels of debt or initiating other activities that may damage the company if it is purchased” (Investopedia). The Corporate Governance term *scorched earth* (scorched earth policy) has the following equivalent in Russian: *сжигание мостов* (IFC) (*szhiganie mostov*; L.t.: burning bridges). It is interesting to note, that this dynamic development of terminology created a new form of the term, but the original Calque form is used as a synonym: *тактика выжженной земли* (IFC) (*taktika “vyzhzhennoj zemli”*; L.t.: scorched earth tactics). This example demonstrates the uncontrolled and rapid development of the field of Management, when the term is borrowed from English, but it is not based on previous knowledge. The creation of the new term form can be also explained by making the term different from its homonym.

According to Pedro A. Fuertes and Sandro Nielsen, English plays the role of “the lingua franca of accounting” (Fuertes Olivera & Nielsen, 2014, p. 215). Accordingly, it is possible to state that English is the source language for the creation of Management and Business terms in other languages, namely Corporate Governance in Russian. Corporate Governance as a field has developed considerably in recent decades. For this reason, a lot of previously accepted frameworks have been dismissed and new ones have been adopted.

The use of Management terminology is mostly regulated by the terms creators, and the organizations regulating the process of term use. The “supranational EU rules” (ibidem, p. 217) and United Nations regulations exert considerable influence on Business terminology. The international standards should be applied worldwide, although each country has its own Corporate Governance model. Despite the implementation of rules and harmonization, there are no comprehensive and generally accepted language regulations for English Corporate Governance terminology. This complicates the translation of Business terms, which widely employ synonyms, comments, clipped forms, additional elements and irrelevant components. The Internet has considerably changed the study of terminology, “the scope of research has grown considerably”: “the computer has revolutionized the possibilities for organizing, distributing and accessing information” (Temmerman et al., 2014, p. 3). The “lexicographic tools” can help “not only experts, but also semi-experts and interested laypersons who need knowledge to solve problems” (Fuertes Olivera & Nielsen, 2014, p. 216) and to be up to date with the highly dynamic Management terminology. Accordingly, the Internet dictionaries must provide up to date and essential information about terms.

Term forms can be changed by the replacement of old or general frameworks. For instance, the “traditional English term in financial reporting” *enterprise*, which “emphasizes the commercial nature of business units” “has gradually been replaced by the term *entity*” (Fuertes Olivera & Nielsen, 2014, p. 217). This is proved by the existence of derivatives in Corporate Governance terminology with the meaning of “the business organization as a single and separate unit for financial reporting purposes” (ibidem): *non-for-profit entity*, *non-profit entity* (IFC): *некоммерческая организация* (nekommercheskaja organizacija).

Meanwhile the term *enterprise* is used for other purposes: *enterprise risk management*, *state-owned enterprise*, etc. The difference is preserved by the translation into the Russian language: *enterprise*: *компания* (kompanija, L.t.: a company) or *предприятие* (predprijatije; L.t.: enterprise) ; *entity*: *организация* (organizacija, L.t.: organization):

- *State-owned Enterprise (SOE)*: *государственная компания* (IFC) (gosudarstvennaja kompanija; L.t.: state company);
- *Enterprise Risk Management (ERM)*: *управление рисками компании* (IFC) (upravlenie riskami kompanii; L.t.: management of the risks of a company);
- *Non-for-profit Entity, Non-profit Entity*: *некоммерческая организация* (IFC) (nekommercheskaja organizacija; L.t.: non-commercial organization).
- *Public Enterprise*: *публичное предприятие* (UN-1) (publichnoe predprijatije; L.t.: public enterprise).

Proper lexicographic work can strengthen the organized development of terminology as “communicative and cognitive user situations are directly related to the dynamics” (Fuentes Olivera & Nielsen, 2014, p. 219) of Management terminology, in this case. Dictionaries and glossaries should provide users with relevant information. Accordingly, authors should give attention to “the principle of relevance”, which “states that the selection and treatment of dictionary data are directly related with the nature of the data to be included, the function(s) of the dictionary and the user situation in which the dictionary is intended to be used” (ibidem, p. 220). Accordingly, dictionaries should provide comprehensive definitions, usage notes, comments and preferably synonyms and antonyms of a term (ibidem, 219-224). For example, the Management term *custodian*, standing for “a financial institution that holds customers' securities for safekeeping so as to minimize the risk of their theft or loss” (Investopedia) has the following equivalents in Russian:

- *кастодиан* (IFC) (kastodian; L.t.: a custodian);
- *попечитель* (банк или иная организация, ответственные за сохранность финансовых активов) (Lingvo) (popечitel' (a comment); L.t.: a trustee (a bank or another organization, responsible for the safety of financial assets);

- *депозитарий* (Academic) (depozitarij; L.t.: Depository (= Synonym));
- *лицо, наделенное ответственностью за доверительное владение* (IFC) (lico, nadelennoe otvetstvennost'ju za doveritel'noe vladenie; L.t.: a person, vested with the responsibility for confidential possession).

The existence of DT with Additional or Irrelevant Components (*лицо, наделенное ответственностью за доверительное владение* (IFC)) proves that the term does not have a stable form in Russian. An inexperienced user could choose the Direct Loan form: *кастодиан* (IFC). However, the dictionary (Academic) provides a comment, that this form is mostly used in colloquial speech in Russia, while in Kazakhstan it is used as a full-fledged term (Academic, translation from Russian). In addition to this, the study of Ruscorpora reveals the leading equivalents for the term *custodian*: *попечитель* (Lingvo) and *депозитарий* (Academic), each term appears in Ruscorpora documents more than 500 times (Ruscorpora).

The dynamics of Corporate Governance Terminology is also influenced by the existence of International Management Standards of term creation and national term formation patterns. For example, the previously mentioned term form *попечитель* (Lingvo) is the Direct Translation Equivalent, which was based on Russian: *опекать* (opekat'; L.t.: to be a trustee for somebody, to take care of somebody). The term form *депозитарий* (Academic) is based on the English word *depository*, which is based on the “Medieval Latin *depositorium*” – “place where things are deposited” (Online Etymology Dictionary). Accordingly, the Russian word competes with the established English form to designate the Management concept. English strongly influences Russian in the field of Corporate Governance and it also influences term translation to a considerable extent. Accordingly, “the idea of globalization” can be regarded as “a working factor” in term dynamics (Fuentes Olivera & Nielsen, 2014, p. 226). According to Kristiansen (2014, p. 245), as far as the field of Financial Accounting is concerned, “the greatest challenge” in the process of international accounting standards adaptation “has not necessarily been to choose the best terminology to denote the various accounting concepts, but to delineate the concepts in such a way that the adaptation to a national accounting legislation is successful” (ibidem).

Similarly, in Business terminology, the problem stems not from the choice of a suitable term equivalent, but from the strict delineation of concepts. This should ensure the successful adaptation of international terms to National Management Standards.

6. Translating Corporate Governance Terminology

6.1. Business Term Translation

LSP can be described as “the diversity of different abbreviation types , the preference for certain syntactic structures over others, the characteristic way certain grammar constructions are translated” and elliptical forms for the expression of ideas (Lukina, 2006, p. 141). This is coupled with the term formation requirements. All of these factors determine the translation of LSP units. The special nature of term translation is analyzed in the works by Y. Vannikov (1984), E. Bazalina (2009), A. Anisimova (2009), G. Mel'nikov (1991), E. A. Bassey (2007), R. Temmerman (2000, 2014) and P. Faber (2009, 2012, 2014) and others.

In special fields of knowledge attention is given, firstly, to the content of a term and the precise expression of its meaning. For this reason, strict denotation prevails in terminology. This excludes any additional content connotation, which is necessary for the translation of fictional literature. The translation of specialized texts bears, above all, a concrete practical value. Term form selection should be carried out objectively and independently. Terms are the semantic cores of specialized literature. Terms codify, organize and structure the information contained in specialized texts.

The challenge for term translation lies in the fact that term components in the source and the target languages often do not coincide. Information weight differs in both. As a rule, the translators strive to transfer all the semantic components. For this reason, DT is often considered acceptable, although it is an undesirable method from the perspective of term conciseness and the convenience for use.

The translation of terms should be oriented at the target language and preference for the native language should be taken into account. The main stipulations for term translation are the disclosure of “content accuracy of the source language units” and “the fulfillment of the absolute identity of the concepts, expressed by the terms of the source language and translation language” (Bazalina, 2009, pp. 3-4).

The key issue for any type of translation is equivalence or correspondence: “equivalence, based on shared conceptual meaning in the form of interlinguistic and intertextual correspondence, is the objective that translators ultimately pursue when they perform their professional activity” (Faber & Ureña Gómez-Moreno, 2012, p. 74).

A translator of technical texts undoubtedly focuses on adequacy and consistency. The semantics and etymology of terms should be considered; the process of term nomination and development should be followed. According to Shirokolobova, adequate translation assures the success of translation within LSP, and the translation of terminology is of great importance. For this reason, a translator should focus on “internal cognitive structures, reflected in the nomination in the source language” (Shirokolobova, 2010, 108 (the translation from Russian)). According to Faber and Ureña Gómez-Moreno, it is important to take into consideration the following “components of the communication process: (i) text sender; (ii) text receiver; (iii) specialized text and its purpose” (Faber & Ureña Gómez-Moreno, 2012, p. 79).

Translation should aim for correctness, accuracy, lexical compatibility and it should take into account the special nature of the term system and its connections with LGP and other fields for specific purposes. Lexical, grammatical, semantic and stylistic differences in the source and the target languages should be identified. It is also important to establish the conceptual links between all the text components.

Sometimes a term can denote a concept which already exists in the target language, or it can be based on a LGP unit or another special field unit. In such a case the term can be translated by means of an existing equivalent. If the concept is new in the target language, the translator deals with **non-equivalent translation**. In both situations the main aim of the translation is to ensure a perfect match between the contents of the source and the target terms. In addition to this, the stylistics of the context should be taken into account, which is mainly confined to that of scientific and technical texts.

The translation of Business terminology, in our case Corporate Governance terminology, shows certain trends in its use, functioning and creation which represent clear challenges for the translator, e.g.:

- The globalization of Economics has triggered the massive use of Calque and Direct Loan (see sections “Term Formation” and “Term translation as basic method of Corporate Governance terminology formation in Russian”);
- Innovative forms of neonyms are widespread (see “Term Formation”);
- The term forms are indeterminate. Contextual or occasional translation is used (see 6.1.1.)
- Homonyms and synonyms are not well-defined (see 6.1.2);
- Attributive combinations of complex or compound terms proliferate in the field (see 6.1.3.);
- Figurative meaning terms use certain conceptualizing patterns (see 6.1.4);
- Various abbreviations are employed (see 6.1.5).

Bilingual dictionaries, glossaries and corpora are the main lexicographic tools for consistent translation. These sources can solve a lot of issues connected to the translation of Corporate Governance terminology.

6.1.1. The indeterminacy of Business terminology. Contextual or Occasional Translation.

In theory, terms should be “distinguished from words by their relative precision and semantic circumscription, even if no longer by their complete context-independence” (Rogers, 2007, p.15). This is difficult to implement in practice, although “the conventional wisdom of text authoring in scientific and technical domains is to avoid any variation in the selection of terms, such as the use of synonyms or hyponyms, particularly in safety-critical technical fields and genres” (ibidem, p. 16).

The choice of a translation equivalent cannot be based on a translator’s subjective opinion. There are certain glossaries and international documents that regulate the standards of term use, define term units and give examples of their use.

The choice of a term is made in accordance with the characteristic features of technical and scientific texts, closely related to the requirements for term formation. Terms ensure the consistency, accuracy and objectivity of LSP.

The translation of terms is not an easy task, because the lexical composition of LSP is under constant development: different components are being borrowed and the layer of “preterms” (provisional terms) must be taken into account. The latter function as an interim stage of term formation, until its final term form is coined. Changes in specialized vocabulary are connected to the unstable form and content of words, because a verbal expression is being constantly equated to the meaning of a term. In addition to this, “because of its inherent fuzziness, meaning has always been more difficult to analyze than syntax or grammatical form” (Faber & Ureña Gómez-Moreno, 2012, p. 75). That is the reason for the existence of synonyms in terminology.

Translators of specialized texts sometimes deal with *ad hoc* equivalents. Terms and concepts can change, because “scholarly areas are subject to different kinds of external pressure” (Kristinassen, 2014, p. 252). Some concepts appear so fast in specialized fields that term forms appear to not be fixed in codified resources. According to Faber and Ureña Gómez-Moreno (2012), the job of a translator as a terminologist consists in rebuilding the conceptual system partially or even entirely on the basis of some fragments given in a text (Faber & Ureña Gómez-Moreno, 2012, p. 85).

According to Pecman, “variation can serve as a support for constructing knowledge” (Pecman, 2014, p. 21). The author illustrates how “the unit can subliminally switch from its term-like structure — the synthetic frozen form, for instance *ice age meteoric waters* — to its expanded-term structure — the analytic form, for instance *meteoric waters precipitated during the ice age*” (ibidem). “Expanded-term” form can be used in scientific discourse (ibidem). In addition to this, the “unfolding of term structure in the heart of the text” is of a great importance for “the process of constructing scientific knowledge” (ibidem). The explanation of a source term can trigger descriptive forms of a target term, which can be fixed in codified resources (see Descriptive Translation).

In theory, a term should not depend on a context and should correspond to a single concept; in practice, however, terms are often retrieved using contextual translation.

The same source term can be translated with different term forms in the target language depending on the context: “data variability – вариативность данных; variability of prices – неустойчивость цен” (Anisimova, 2009, p. 5) (data variability – variativnost' dannyh; L.t.: the variability of data; variability of prices – neustojchivost' cen; L.t.: instability of prices). Context plays an important role for the development of translation variation (Grinev-Grivevich, 2008, p. 117). Context can make a term either concrete, or abstract. In addition to this, the same word can be a term and a general language unit in different contexts. A term should always denote a specific object, characteristic or an action.

Confusion could also stem from occasional translation equivalents, included in the dictionaries by mistake. The appearance of occasional terms is a natural outcome of the way LSP functions. Dictionaries should not include new entries on the basis of the occasional use of a term in one text. A term is often used for the nomination of a new phenomenon, which can receive another form over the course of time. Synonyms and DT are used to substitute a certain term, in order to prevent repetition in the text. These forms can be wrongly regarded as terms and included in the dictionaries or glossaries.

According to M. Rogers (2007), “indeterminacy in the translation of lexical terms” can be regarded as “the absence of exclusive one-to-one relations such that term A is always translated by term B and vice versa” (p. 18). In addition to it, “indeterminacy in any particular text is understood as non-functional synonymy as well as shifts between specific (hyponymic) and generic (hyperonymic) designations” (ibidem).

Even a strictly defined context can contain different term form variations. For example, the comparison of the document “Principles of Corporate Governance” (G20 OECD, 2015) composed by OECD in English and its translation into Russian (G20 OECD, 2016) revealed certain variations of term forms. The term *performance* appears in the English document 31 times; while in the Russian document it has different forms:

- *Результаты деятельности* (rezul'taty dejatel'nosti; L.t.: the results of the activity);
- *Показатели деятельности* (pokazateli dejatel'nosti; L.t.: indices of activity);
- *Деятельность* (dejatel'nost'; L.t.: activity);
- *Результаты работы* (rezul'taty raboty; L.t.: the results of work) (G20 OECD, 2016).

The first two equivalents were obtained by means of Descriptive Translation and can be considered to be functional synonyms. The term *результаты деятельности* is the direct equivalent for the term *performance* and appears consistently in the document:

- “Принципы признают интересы наемных работников и иных заинтересованных лиц и их важный вклад в долгосрочный успех и **результаты деятельности** компании” (G20 OECD, 2016) (L.t.: the results of the activity of the company).
- “The Principles recognise the interests of employees and other stakeholders and their important role in contributing to the long-term success and **performance** of the company” (G20 OECD, 2015).

The synonym *показатели деятельности* appears occasionally in the text. Its use can be explained by the strong influence of the contextual and semantic links between the words:

- “Инфраструктура корпоративного управления должна разрабатываться с учетом ее воздействия на **общие показатели экономической деятельности** <...>” (G20 OECD, 2016) (L.t.: overall indices of economic activity);
- “The corporate governance framework should be developed with a view to its impact on **overall economic performance** <...>” (G20 OECD, 2015);

The possible equivalent *общие результаты экономической деятельности** (obshhie rezul'taty jekonomicheskoy dejatel'nosti) can be used to maintain univocity of the term *performance*. Nevertheless, the term component “*показатели*” (indices) reveals the meaning of the term in this particular context precisely and accurately.

The term *деятельность* (activity) is the hypernym or generalized word for the concept and previously mentioned terms. Its use can be justified by the context:

- “В дополнение к своим коммерческим целям компаниям предлагается раскрывать информацию о политике и деятельности, касающейся вопросов деловой этики” <...> (G20 OECD, 2016). (L.t.: the activity relating to business ethics);
- “In addition to their commercial objectives, companies are encouraged to disclose policies and **performance relating to business ethics** <...>” (G20 OECD, 2015).

Some synonyms can be used to avoid repetition, which, while essential in fiction, can lead to misunderstanding in scientific and technical literature. For example, in the following sentences the term *performance* is used twice, which explains why an occasional synonym was employed: *результат работы* (result of work):

- “<...> ряд стран принял решение рекомендовать и даже обязать советы директоров проводить **самооценку их деятельности**, а также **оценку результатов работы** отдельных членов совета директоров, его председателя и главного исполнительного директора” (G20 OECD, 2016) (L.t.: self-assessment of the activity, and also assessment of the results of work).
- “<...> many countries have moved to recommend, or indeed mandate, **self-assessment by boards of their performance** as well as **performance reviews** of individual board members and the Chair and the CEO” (G20 OECD, 2015).

The instability of the term form *результат работы* (result of work) is proved by its use for the translation of another expression:

- “The competitiveness and ultimate success of a corporation is the **result of teamwork** <...>” (G20 OECD, 2016).
- “Конкурентоспособность и итоговый успех корпорации являются **результатом коллективной работы** <...>” (G20 OECD, 2015).

Accordingly, translators could have trouble identifying the unit *performance* as a term. However, the term belongs to Management terminology. It is a fertile component of various terms, which also have unstable forms in Russian:

- *Performance indicator(s)*: *показатель деятельности* (UN-1) (pokazatel' dejatel'nosti); *индикатор выполнения* (OECD-1) (indikator vypolnenija; L.t.: indicator of the

- performance); *показатели (эффективности) деятельности* (IFC) (pokazateli (jeffektivnosti) dejatel'nosti; L.t.: the indicators of the (effectiveness) of activity);
- *Performance management: управление качеством* (UN-1) (upravlenie kachestvom; L.t.: the management of the quality);
 - *Performance measurement: оценка достижений* (UN-1) (ocenka dostizhenij; L.t.: the assessment of achievements); *оценка выполнения* (OECD-1) (ocenka vypolnenija; L.t.: the assessment of the fulfillment);
 - *Performance monitoring: мониторинг выполнения* (OECD-1) (monitoring vypolnenija; L.t.: fulfillment monitoring);
 - *Final performance report: окончательный отчёт* (UNTERM) (okonchatel'nyj otchjot; L.t.: final report);
 - *Performance-(related) pay: оплата в зависимости от результатов труда* (UN-1) (oplata v zavisimosti ot rezul'tatov truda; L.t.: the payment depending on the results of work); *вознаграждение с учетом результатов работы* (UNTERM) (voznagrazhdenie s uchetom rezul'tatov raboty; L.t.: remuneration with an account of the results of work); *нефиксированная часть дохода* (Ruscorpora) (nefiksirovannaja chast' dohoda; L.t. a non-fixed part of an income); *оплата за конечные результаты труда* (Ruscorpora) (oplata za konechnye rezul'taty truda; L.t.: a payment for the final results of work) etc.
 - *Risk-adjusted performance measurement (RAPM): оценка деятельности, скорректированная по степени риска* (IFC) (ocenka dejatel'nosti, skorrektirovannaja po stepeni riska; L.t.: the assessment of activity adjusted according to the risk level); *результаты (хозяйственной) деятельности с учётом (факторов) риска* (Academic) (rezul'taty (hozjajstvennoj) dejatel'nosti s uchjotom (faktorov) riska; L.t.: the results of (economic) activity taking into account the (factors of) risk).

Accordingly, the term *performance* has an unfixed form in Russian, which can be explained by the high level of flexibility of the language in certain collocations and the compatibility of words. It is interesting to note that the use of the term *managerial performance* can vary in the same context (OECD):

- “Наряду с управлением корпоративной стратегией совет директоров, прежде всего, отвечает за **мониторинг результатов управленческой деятельности** <...>” (G20 OECD, 2016). (L.t.: monitoring of the results of managerial activity);
- “Together with guiding corporate strategy, the board is chiefly responsible for **monitoring managerial performance** <...>” (G20 OECD, 2015);
- “В целях выполнения своих обязанностей **по контролю за работой менеджмента**, <..>, очень важно, чтобы у совета директоров была возможность высказывать объективное суждение по разным вопросам” (G20 OECD, 2016) (L.t.: the control of the work of management);
- “In order to exercise its duties **of monitoring managerial performance**, <...> , it is essential that the board is able to exercise objective judgement” (G20 OECD, 2015).

It is obvious that the term form was not regarded as fixed by the translators. It triggered the search for contextual equivalents. The word *monitoring* should have also been strictly defined and translated consistently throughout the text.

The terms or “codified collections of words” aim “to fix meaning”: “their function is to be determinate about meaning and the relations between the lexical elements expressing meaning” (Rogers, 2007, p. 31). The translation of terms is different from the translation of LGP units, where a translator chooses translation equivalents according to context. Codified terms obtained using DT should be mentioned in dictionaries, glossaries and instructions. Reliable term equivalence can only be observed in codified resources. When translating terms within a specialized text, a translator deals with “formal correspondence”, rather than “textual equivalence” (Catford, 1965, p. 29). The usage of different variations of a single term interferes with the referential function of texts for special purposes (Rodgers, 2008, p. 104).

Nevertheless, as demonstrated, LSP can admit certain variations of term forms in the context; however, the use of contextual equivalents should be limited and not included in codified resources.

6.1.2. Homonyms and Synonyms in Business Terminology Translation

Despite the monosemanticity requirement (see 2.8.), the phenomena of homonymy and polysemy are widespread in LSP. In addition to this, “there is now a general acceptance that the goal of achieving a one-to-one term concept and concept-term relationship” is practically impossible within a subject field (Rogers, 2007, p. 15). For this reason, a translation should be carried out thoroughly, because free or improper translation may result in certain deviations in a text and distortion of its content.

The context indicates the meaning of a term, but at the same time, it makes it dependent on other lexical units, including other terms. When translators deal with polysemy or homonymy, thus contemplating several translation equivalents in the same context, they often rely on a dictionary. In theory, properly selected glossaries and dictionaries should ensure correct and accurate translation. In practice, however, dictionaries, appear to be misleading tools. They provide terms with incoherent or inconsistent comments, listings and explanations and sometimes offer partially incorrect or wrong translations of terms. The compilers of dictionaries and glossaries often cannot follow how term meaning changes and how a certain translation equivalent emerges or disappears. The situation is worsened by superfluous or redundant term equivalents and term components.

A dictionary should provide a translator with a concrete term equivalent with corresponding listings and comments. Nevertheless, many dictionaries prove to be imperfect: they do not distinguish homonyms, LGP and LSP units and synonyms. The problem of polysemy poses a greater risk than homonymy, because a translator should identify the field of concept use. However, the flaws in dictionaries represent a hindrance for the search for an adequate equivalent. For example, the Amburger building dictionary offers not only the direct equivalent for the term *arch*: “арка”, but also terms which are close in meaning: “аркад”а and “свод” (as cited in Grinev-Grinevich, 2008, p. 117). A translator should have enough competence to understand whether he/she can use a certain equivalent in the field of engineering or mechanics or whether the concepts designated by the terms are equal or different. Accordingly, a translator should quickly acquire such competence (*ibidem*): consult the etymological dictionaries, encyclopedias and corpora, etc. Additional translation equivalents offered in dictionaries make

translation difficult, but at the same time, provide translators with a chance to choose a suitable translation.

For example, the Management term *transparency* can have the following equivalent, borrowed by means of transliteration with assimilation: *транспарентность* (UN-1) (transparentost'; suffix "- ost'" often indicates an abstract noun in the Russian language). The English word has the following equivalents in LGP:

- *прозрачность* (Lingvo) (prozrachnost', clarity (of the surface, water, topic, etc.);
- *ясность* (ibidem) (jasnost'; clarity of a topic, words, etc.);
- *понятность* (ibidem) (ponjatnost', the state of being understandable);
- *открытость* (ibidem) (otkrytost', openness) and
- *очевидность* (ibidem) (ochevidnost'; obviousness).

The Lingvo dictionary offers many synonyms with general meaning, which obviously do not correspond to the Management term. In addition to this, it differentiates the terms from those found in the fields of Photography, Science and Computing. In the field of photography, the term has the following equivalents: *слайд* (Lingvo) (slajd, slide) or *диапозитив* (ibidem) (diapositiv; lantern-slide). In the field of science: *прозрачность* (prozrachnost'; transparency) (ibidem), *светопроницаемость* (svetopronicaemost'; the state of letting the light through), *транспарант* (transparent, piece of tissue with text on it), *диапозитив* (ibidem). In the specialized field of IT the term has one equivalent: *прозрачность* (ibidem) (Lingvo).

Accordingly, this dictionary provides a wide range of synonyms and homonyms for the term without any indication of the term *транспарентность*. This term belongs to Business vocabulary and denotes: "the extent to which investors have ready access to required financial information about a company, such as price levels, market depth and audited financial reports." (Investopedia).

It turns out that the term has different meanings even within the field of Business:

- “1. See-through, clear piece of acetate used for projecting data, diagrams, and text onto a screen with an overhead projector. 2. Lack of hidden agendas and conditions, accompanied

by the availability of full information required for collaboration, cooperation, and collective decision making. 3. Minimum degree of disclosure to which agreements, dealings, practices, and transactions are open to all for verification. 4. Essential condition for a free and open exchange whereby the rules and reasons behind regulatory measures are fair and clear to all participants” (Business Dictionary).

The study of Ruscorpora indicates that the term *транспарентность* is widely used for denoting a clear state of affairs (146 documents in Newspaper Corpus and 44 – in Main Corpus): “основными приоритетами работы G20 в последний год с подачи России стали темы инвестиций, транспарентности и эффективного регулирования” (Evstigneeva, 2013. Ruscorpora). The analysis of the term *транспарентность* reveals that the term denotes the existing concept by means of an innovative form exclusively used in progressive spheres of knowledge. The translation of the English term faces the problem of possessing a unique and unclear form in Russian, and the existence of different meanings of the English term within the fields of Management and Business.

The problem of homonymy can arise when similar terms are translated by means of DT. For example, the term *safe harbor* has the following descriptive equivalent in IFC:

меры, предпринимаемые компанией и позволяющие избежать угрозы поглощения, налогов (IFC) (mery, predprinimaemye kompaniej i pozvoljajushhie izbezhat' ugrozy pogloshhenija, nalogov; L.t.: measures undertaken by a company, (and) making it possible to evade a threat of a takeover and debts).

Ruscorpora reveals the use of shorter Pure DT forms without additional elements:

- *меры защиты от «недружественного поглощения»* (Ruscorpora) (mery zashhity ot “nedruzhestvennogo pogloshhenija”; L.t.: measures of defense against “hostile takeover”);
- *мера по защите от недружественного поглощения* (Ruscorpora) (mera po zashhite ot nedruzhestvennogo pogloshhenija; L.t.: a measure on the defense against a hostile takeover).

The variation of forms indicates the uncontrolled use of descriptive forms. In addition to this, it turns out that the two similar forms within the field of Management have the same descriptive forms in Russian:

- *poison pills*: *меры по защите от поглощений* (Ruscorpora) (mery po zashhite ot pogloshhenij): “Карл Айкан также готов подать иск, запрещающий совету директоров ВЕА применять меры по защите от поглощений (*poison pills*)” (Kotov, 2007. Ruscorpora) (L.t.: to use the measures for the defense from takeovers);
- *anti-takeover defense*: *меры защиты от поглощений* (IFC) (mery zashhity ot pogloshhenij; L.t.: defense measures against takeover(s)).

The terms *safe harbor*, *poison pills* and *anti-takeover defense* refer to measures or tactics for preventing the takeover of a company. However, the figuratively motivated terms *safe harbor* and *poison pills* refer to different kinds of business strategies, i.e. they are not synonyms. The term *safe harbor* refers to “anti-hostile takeover defense in which the target firm acquires a very heavily regulated firm thus making itself a less attractive candidate for acquisition” (Business Dictionary). The term *poison pills* indicates “defensive tactics that make hostile takeover by a corporate-raider prohibitively expensive or unattractive” (see above). The term *anti-takeover defense* refers to the general action. Accordingly, the latter term can be translated by means of Calque and DT: *меры защиты от поглощений* (IFC) (mery zashhity ot pogloshhenij; L.t.: defense measures against takeover(s)). In contrast, the figurative terms *safe harbor* and *poison pills* favor innovative forms retrieved by Calque:

- *безопасная гавань* (IFC) (bezopasnaja gavan'; L.t.: safe harbor) and
- *ядовитая пилюля* (Academic) (jadovitaja piljulja; L.t.: poison pill).

The use of Calque can solve the problem of homonymy and synonymy and retain the figurative and recognizable forms of the terms.

6.1.3. Attributive Combinations in Complex or Compound Corporate Governance Terms

Many terms represent compound and complex words. The main difficulty of translating such units consists in the polysemy of their components, and the complexity of their grammatical structures.

There are many attributive combinations in the English language. The search for equivalents should be preceded by the analysis of their meaning and structure. This allows a translator to identify the grammatical status of a unit, its semantic nature and its category. For example, an attributive component can denote the following:

- a process or a phenomenon: “net transaction – нетто-сделка, сделка с ценными бумагами, при которой продавец и покупатель не платят комиссионное вознаграждение” (Anisimova, 2009, p. 2) (netto-sdelka; netto-sdelka, sdelka s cennymi bumagami, pri kotoroj prodavec i pokupatel' ne platjat komissionnoe vozna grazhdenie; L.t.: net transaction; a transaction (an agreement) with securities, when a seller and a buyer do not pay a commission charge);
- the characteristic feature of an action/phenomenon/object: “stop payment – остановка платежа: остановка оплаты чека лицом, которое его выписало, в письменном виде или по телефону (не распространяется на электронные платежи)” (ibidem) (ostanovka platezha: ustanovka oplaty cheka licom, kotoroe ego vypisalo, v pis'mennom vide ili po telefonu (a comment); L.t.: stoppage of a payment: the stoppage of the payment for a check by a person or entity, who/which issued it in a written form or by telephone (except for electronic payments));
- a place: “floor transaction – операция в зале биржи” (ibidem) (operacija v zale birzhi; L.t.: the operation in a stock exchange hall);
- application: “subscription ratio – подписной коэффициент: число акций, которые надо иметь, чтобы получить право на еще одну акцию того же эмитента” (ibidem) (podpisnoj kojefficient: chislo akcij, kotorye nado imet', chtoby poluchit' pravo na eshhe odnu akciju togo zhe jemitenta; L.t.: subscription coefficient: a

number of shares, which should be available in order to obtain the right for a share of the same issuer).

DT can be applied to terminological units in order to disclose the meaning of a term. It should be noted that the meaning is not always derived from the term components. Sometimes the meaning of the unit is different from the definition of its elements: “chip-rate – процентная ставка по кредиту первоклассному заемщику; обычно плюс 1% от базовой ставки банка” (Anisimova, 2009) (protzentsnaya stavka po kreditu pervoklassnomu zajemschiku; obychno plus 1% ot bazovoj stavki banka; L.t.: the percentage rate under a loan to a first-class borrower, usually plus 1% from the basic rate of a bank).

Some compound or complex terms are close to semantic merge. The translation of these units will not depend on their components, because the whole meaning of the term cannot be equal to the sum of the meanings of its elements. In such cases, the DT of term units is often implemented, because such a translation often makes hidden semantic elements explicit: “tapping director – датчик обнаружения прослушивания телефонной линии” (Anisimova, 2009) (datchik obnaruzhenija proslushivaniya telefonnoj linii; L.t.: detection sensor on a tapped telephone line).

6.1.4. Figurative Terms in the field of Corporate Governance

Terminology on the whole and in the special field of Management in particular, seems to be unlikely to favor creative term formation methods. **Metaphor** as a means of imaginative representation does not seem to be compatible with strictly-defined and principle-driven LSP vocabulary. However in practice, it turns out that semantic transfer as a term creation process can conform to the main requirements attributed to terms.

“Changing the meaning of the base form” (Cabr , 1999, p. 94) with the help of metaphor generates a huge number of terms because of several factors: it gives priority to development and innovation; it produces international terms; it creates concise term forms which are convenient to use; it tends to produce transparent term forms, i.e. semantic elements which can be inferred, and it helps to delineate conceptual patterns attributed to each subject field.

6.1.4.1. Conceptual and Conventional Metaphors in Management Terminology

Metaphors generate not only semantically dense, concise and modern terms but they also contribute to the **conceptual patterns** developed in a special field. According to Lakoff and Johnson, our conceptual system is “purely metaphorical in nature” (Lakoff and Johnson, 1980, p. 3). Terminology is also a part of our lives, employing communicative, social and linguistic dimensions (Sager, 1990, p. 13). This is the reason why metaphor use is not necessarily confined to LGP units. The main cornerstones of the special field of Management are the notions of leadership, struggle, fight, movement, control etc.

Metaphors are indispensable instruments in shaping these concepts. The basic conceptual metaphors in the sphere of Management were mentioned by Morgan in *Images of Organization* (Morgan, 2006): ORGANIZATIONS AS MACHINES, ORGANIZATIONS AS ORGANISMS, ORGANIZATIONS AS BRAINS, ORGANIZATIONS AS CULTURES, ORGANIZATIONS AS POLITICAL SYSTEMS, ORGANIZATIONS AS PSYCHIC'S PRISONS, ORGANIZATIONS AS FLUX AND TRANSFORMATION and ORGANIZATIONS AS INSTRUMENTS OF DOMINATION. The main spheres acting as sources for the special field of Management are Engineering, the Military, Sport, Medicine, Psychology and Politics. “A metaphor is a straightforward method used to simplify the complex description of an organization” (Cacciaguidi-Fahy and Cunningham, 2007, p. 136), with its help, different phenomena, such as Economics, financial strategies, company policies, etc. can be analyzed in depth. Besides this, a metaphor is capable of conveying large amounts of information, which is of a great use in LSP. According to Mesjasz (Mesjasz, 2002, pp. 10-11), metaphors of organization include machines, biological systems, brains, learning/knowledge systems, social networks, virtual organizations (based on the Internet) etc. Metaphors are based on our experiences, and that this is the reason why source domain tends to be more delineated than the target domain, which is in accordance with the special field of Management and LSP on the whole, as new emergent concepts are rarely clearly defined.

Some conceptual metaphors within the Management terminology, which can be regarded as subordinate to those mentioned by Morgan, include the most frequent source-target relations,

e.g. ECONOMIC STRATEGIES AS INSTRUMENTS. The financial term *lever* (see 3.1.2.3. “Transdisciplinary Borrowing”) also contributes to this conceptual metaphor, referring to the features of lifting something, facilitating a process with a source domain of a technical instrument.

FINANCIAL OPERATIONS/COMPANIES AS BUILDINGS is another frequent conceptual metaphor, e.g. in the case of the Management term *hedge* based on the LGP unit (see 3.1.2.2. “Terminologization”), the features mapped from the source domain *a fence* onto the process of *defense against losses* are as follows: protection, security etc. The process of semantic transfer can be illustrated by the following examples:

- 1) “The Neighbourhood Office will inform you of its decision to grant permission to build a hedge, fence or wall within 15 working days ...” (Building a fence, hedge or wall. Guidelines for Tenants, n.d.).
- 2) “Cash flow hedge - hedge of the exposure to variability in cash flows ...” (IAS 39, p. 4).

Companies, shareholders, and other subjects of Management activity often act like targets. The COMPANIES AS PREDATORS conceptual metaphor illustrates this case. The Management term *takeover* in LGP stands for an act of seizing or devouring something. The form of a lexical unit has been used in the corporate sense since 1958 (Online Etymology Dictionary), describing one company taking control of another. The features mapped include the hostile nature of some companies and vulnerability of others.

The COMPANIES AS ENEMIES metaphor also contributes to this conceptual pattern. The use of the lexical unit *raider*, belonging to the terminologization process (see 3.1.2.2. “Terminologization”), adheres to the given conceptual metaphor:

- 1) “Police said that the raider threatened the two guards using a "small handgun"” (Barett, 2007).
- 2) “We also examine takeover premia that arise in the presence of competition among raiders” (Yakov, Marcel & Rangarajan, n.d.)

The hostile relationships between companies including competition and military-like strategies, are the features constructing this conceptual metaphor.

The COMPANIES AS PLAYERS/ TRANSACTIONS AS GAMES conceptual metaphor is also based on the notion of the competition between companies; however, the feature of hostility is not highlighted. The term *level playing field*, i.e. “a situation in which none of the competing parties has an advantage at the outset of a competitive activity” (Collins) is a frequent term in the special field of Management, linked to the sphere of Sport and obviously contributing to the given conceptual pattern.

Various terms created by the method of semantic transfer, in particular with the help of metaphor, correspond to extended conceptual patterns in the special field of Management. More specific conceptual metaphors of different kinds can be observed, where central metaphors are accompanied by the subordinate terms enjoying barely distinguishable features. For example, the conceptual metaphor SHAREHOLDERS AS COMPETITORS or SHAREHOLDERS AS A TEAM includes the following term: *drag-along right* referring to “a right that enables a majority shareholder to force a minority shareholder to join in the sale of a company” (Investopedia). The metaphorical meaning of the term caters for the main idea of the conceptual metaphor.

The COMPANIES AS PERSONS conceptual metaphor entails the mapping of human-like features onto business entities. The Management term *due diligence*, meaning “research and analysis of a company or organization done in preparation for a business transaction (as a corporate merger or purchase of securities)” (Merriam-Webster) is based on the LGP expression *due diligence*, i.e. the source domain referring to “such diligence as a reasonable person under the same circumstances would use” (Dictionary.com).

SHARES/EQUITIES/ASSETS and MONEY AS SUBSTANCES are well-developed conceptual metaphors, including such metaphors as equity dilution, shares lock-up, etc. The term *anti-dilution* (see *term transparency*) contributes to the idea that financial objects, i.e. money, shares etc. have functions and features (particularly physical properties) similar to different kinds of substances.

The conceptual metaphor ORGANIZATION AS A BODY triggers the usage of a vast number of medical terms in the special field of Management, e.g. profit can be described as healthy, vitalizing; the term equity *injection* is used to denote main capital investment. The

process of “introducing fluid under pressure” (Collins) with medical purposes acts as a source domain for the process of investing one’s capital in order to get profit.

Metaphor is a useful tool in creating terms in the special field of Management because the field is steadily expanding and emergent concepts need to be designated. At the same time changing the meaning of a base form using metaphor seems to represent a serious challenge for Management terminology because metaphor always can be interpreted in different ways, some ad hoc concepts can be ascribed to a certain metaphor. Terms are codified units, which cannot be ambiguous in any circumstances. In most cases, metaphors functioning in LSP are conventional metaphors, the origin of which is hardly ever perceived. For example, the use of the following metaphor makes the link to the source domain obscure: *advance*: “I, the Payee, expressly agree that this payment may be considered an advance of my wages...” (NY University). A lexical unit *advance* in LGP is used to denote a “forward movement; progress in time or space” (Collins), in the special field of Management the term refers to the phenomena sharing common features with the LGP unit, namely something anticipating further actions: “the supplying of commodities or funds before receipt of an agreed consideration” (Collins). The link between the source and the target domain is not very explicit, which is the reason why the metaphor can be considered as conventional.

However, some metaphors retain a strong connection to the source domains e.g. *golden parachute*, *poison pill*, *safe harbor* and *greenfield* (IFC) some of them even preserve connotations. For example, the Corporate Management term *safe harbor* (see 3.1.2.3. “Transdisciplinary Borrowing”) uses *safe harbor at the sea* as a source and *an anti-hostile takeover defense* as a target. The term uses the following features: safety, protection, etc. Moreover, the positive connotation is preserved. The given example adheres to the conceptual metaphors frequent in the special field of Management: ORGANIZATIONS AS BATTELFIELDS and ORGANIZATIONS AS THE ELEMENTS (IN NATURE).

Transdisciplinary borrowing and Terminologization are based on semantic transfer, in particular the change of the base form with the help of metaphor. In modern Management Terminology, the use of metaphors is considered favorable because their forms are semantically dense.

6.1.4.2. Translating Figurative Terms from Corporate Governance

Most terms with dense content have figurative meaning. The figurativeness of terms should be approached with special care, when compared to LGP unit translation. Terminology gives priority to concise and innovative forms and tries to find an economical use of language units, “based on the same parameters, i.e. the use of a compact linguistic form to express a wide range of semantic and pragmatic information” (Timofeeva-Timofeev & Vargas-Sierra, 2015, p. 105). Figurative units perform an important role in all varieties of communication: “metaphors, idioms, formulaic phrases and other types of figurative examples are pervasive in discourse and provide great communicative effectiveness” (ibidem).

Accordingly, a translator should identify figurativeness in texts and lexicon. In other words, the meaning of the figurative form should be clear for native speakers, the links between semantic components and cognitive structure should be coherent. In addition to this, two requirements are essential for the figurativeness of linguistic units, according to the Conventional Figurative Language Theory (Dobrovol'skij & Piirainen (2005a) as cited in Larissa Timofeeva-Timofeev and Chelo Vargas-Sierra, 2015, p. 105) : “additional naming”, i.e. the concept can be explained or expressed differently, and “image component”, i.e. the connotative element with certain motivated links (ibidem).

The “image component” cannot be separated from the etymological, cultural and historical background of linguistic expressions. When a figurative term is to be translated, the Calque method can be used only if the conceptualizing patterns coincide in the target and the source languages. If a certain element of the term or motivational links are not clear in the target language, a new term form should be coined. For example, the term *green wash* can be explained in the following way: “a type of deception committed by a company, which poses as an environmentally responsible organization because this brings certain economic and social benefits for the company, and yet its productive activity may in fact inflict serious damage on the ecological balance” (Timofeeva-Timofeev and Vargas-Sierra, 2015, p. 115). The term in Russian was attested as having another form: *зеленое замыливание* (zeljonoje zamylivanije; L.t.: green soaping) (ibidem, p. 117). The first component was retained, as it is based on the metonymic and

general connotative meaning of the adjective, referring to ecology and the environment: “green”, i.e. environmentally friendly and ecological (ibidem, p. 116). The second part; however, in English, is connected to *whitewash*, “political term that refers to the manipulation of data” (ibidem). The meaning of the second component refers to underhand dealing. In the Russian language the second term component is “замыливание” (zamylivanije, soaping). The connotation of this element is quite clear for the native speaker and refers to the act of concealing, trying to hide something by dishonest means. The term follows the cognitive pattern of the Russian language, although it may imply certain context and style restrictions.

In certain situations figurative terms are not translated by means of figurative elements. The pursuit of concise forms in LSP can result in the use of non-motivated forms retrieved by Calque (without certain connotation conformity) or Direct Loan (transcription or transliteration). For example, the term *greenmail* stands for “the practice of buying enough of a company's stock to threaten a hostile takeover and reselling it to the company at a price above market value” (Merriam-Webster). The term is obviously a mixture of the words “blackmail” and “green”, standing for the color of money (Merriam-Webster). The Russian term was retrieved by means of DT and Calque: *корпоративный шантаж* (IFC) (korporativnyj shantazh; L.t.: corporate blackmail). In this case, the term retained figurative meaning partially making the term component “blackmail” explicit. Nevertheless, the term competes with the transcription form of the term, which often appears in specialized contexts: *гринмейл* (IFC; Academic): “гринмейл – самый распространенный прием, к которому прибегают миноритарные акционеры” (Novikova, 2006. Ruscorporata) (L.t.: greenmail – the most frequent approach which minority shareholders use). It is interesting to note, that dictionaries offer terms obtained by means of Calque: “зелёный шантаж” (Academic) (zeljonyj shantazh (a comment); L.t.: “green mail”) and “зелёная почта” (ibidem) (zeljonaja pochta; L.t.: “green mail/post”). The latter one is a clear mistake of the interpretation of the meaning of the source term and the function of its elements.

Accordingly, the translation of figurative terms can result in non-motivated term forms, easily recognizable and yet violating the term transparency requirement.

6.1.5. Translation of Business Term Abbreviations

Different types of abbreviations represent another challenge for term translation. Each language has its own patterns of abbreviations and clipping. In addition to this, the translation of terms should pursue the aim of decoding unusual and unclear forms and at the same time to preserve innovative and easily recognizable forms.

Hybrid abbreviations are formed "by means of clipping one element of a term system, while the other one remains unchanged" (Lotte, 1971 cited in Beisembayeva, Yeskindirova & Tulebayeva, 2016). These are very common in modern English, especially in the field of Management. However, in Russian such a form is not widespread and the clipped element requires explanation: *e-contact*: *электронный контакт* (UNTERM) (jelektronnyj kontakt; L.t.: electronic contact); *e-government*: *электронное правительство* (UN-1) (jelektronnoe pravitel'stvo; electronic government); *e-offer*: *электронное предложение* (UNTERM) (jelektronnoe predlozhenie; electronic offer). In some situations a certain abbreviation ("e-" for electronic) becomes so crystalized, that some terms are shaped into Pure Calque in Russian and function in a full form and a clipped one: *electronic governance* (e-governance): *электронное управление (э-управление)* (UN-1) (jelektronnoe upravlenie (je-upravlenie); electronic governance).

Terminological systems are updated constantly. Nevertheless, the innovative structure of a term is not always preserved in the target language. The DT of terms is used if a concept is new in the target language and the term form is not easily reproduced. It especially concerns complex terms with three or more term components. For example, the term *e-staffing help desk* has the following equivalent in the Russian language: *группа по оказанию помощи в вопросах электронной кадровой системы* (UNTERM) (gruppa po okazaniju pomoshhi v voprosah jelektronnoj kadrovoj sistemy; L.t.: the group for the rendering of aid concerning the issues of the electronic staffing system). The term has two modifiers in the attributive position. Such a form does not exist in Russian and the clipping is not possible with the word it is attached to in the Russian language.

Accordingly, the term should be decoded in the target language if the term form is not clear in the target language. In addition to this, “the complexity of an adequate translation of abbreviations is in the lack of an equivalent abbreviation in Russian” (Beisembayeva, Yeskindirova & Tulebayeva, 2016).

Initial abbreviations of terms, i.e. the first letters of term components, are very common in Russian. In the innovative field of Management initialisms tend to be borrowed in a full form from the source language. For example, the term *GARP (Growth at Reasonable Price) investors* favors the combination of Calque and the source term component: *GARP-инвесторы*: “GARP-инвесторы совмещают growth- и value- подходы и покупают акции растущих компаний по разумной цене <...>” (Buzdalin et al., 2010). The DT of the term offered in the IFC glossary concedes to the innovative term form, because of the unwieldy and irrelevant components: *инвесторы, которые вкладываются в компании средней капитализации с высокими темпами роста* (IFC) (investory, kotorye vkladyvajutsja v kompanii srednej kapitalizacii s vysokimi tempami rosta; L.t.: investors, who invest in the companies of a medium capitalization with high level of growth).

6.1.6. Lexicographic tools for business terminology translation. The translators’ work with LSP

The dictionaries and glossaries are two of the main lexicographic tools and the translator’s job must continue to be that of resolving “the tension existing between determinate dictionary entries and the much more indeterminate nature of a text, including the make-up of lexical chains in which terms participate as essential lexical components in the textual picture” (Rogers, 2007, p. 31).

The dictionaries often contain superfluous information and do not give examples of term use. The use of coherent comments, listings and definitions can facilitate term translation. A terminological resource should reflect “some sort of network representation, displaying common types of links such as coordination, collocation, and superordination, as well as more complex semantic relations with other words <...>” (Faber & Ureña Gómez-Moreno, 2012, p. 86).

According to Faber and L'Homme (2014), “when terms are activated in texts, they set in motion a wide variety of underlying conceptual relations and knowledge structures”. Terms were previously used as “linguistic labels” and a “semantic analysis of terminology” is currently of great importance (ibidem, p. 144).

According to Pimentel (2013), the assignment of terminological equivalents “could be based on: 1) corpora; 2) the analysis of the semantic content / conceptual characteristics of terms; 3) the analysis of the collocational context of terms; 4) encyclopedic knowledge; 5) a tertium comparationis or entity external to terms” (ibidem, p. 244).

Lexicographic work is simplified by the use of IT. The automation of a terminology resource can be “implemented according to two scenarios” (Dzhepa, 2015, p. 83):

- “the search of equivalents and fixing them on a local level <...>” (ibidem), the extraction of terms is important for the coordination of LSP translation;
- “harmonization of terminologies” (ibidem) is important for the univocity of terms (see 10. “Harmonization”). It is an indispensable part of “the technological process and is regulated by the ISO 860 standard” (ibidem, 85).

Comparable and parallel texts are important for sound terminology planning. In addition to this, the search for equivalents or the frequency of their use can be carried out with the help of corpora. The national corpus of the Russian Language, Ruscorpora, is “a reference system based on a collection of Russian texts in electronic form” and it represents the modern language “in all the variety of genres, styles, territorial and social variants of usage, etc.” (Ruscorpora). The corpus has been created by “specialists in corpus linguistics” (Ruscorpora). It is used for “academic research and language teaching” (ibidem). The corpus uses and processes a huge amount of material: “more than 600 million words” (ibidem). Ruscorpora helps to track down the usage of certain words, including terms; to consult the frequency, style and context of the units. In addition to this, it allows the indication of the variations of these units, their forms and compatibility with other words. Accordingly, Ruscorpora is a rich source for lexicographic work, including the translation of terms, provided translators have enough professional skills to deal with terminology translation.

The translation of terms should be based on a translator’s competence and ability to acquire essential “expert knowledge” (Montero Martínez & Faber, 2009). Terminology is “an instrument used in specialized communication”, but not the product of a “speech act” (ibidem). The translator should focus on resolving translation challenges, analyzing the source text and producing the target text. According to Montero Martínez and Faber (2009), the translators of specialized texts should identify and acquire “specialized concepts activated in discourse”; consult, evaluate and elaborate “information resources”; recognize the “interlinguistic correspondences based on concepts in the specialized knowledge field” and manage the acquired knowledge and information “in future translations”, including their “re-use” (ibidem).

Accordingly, translators should develop essential strategies when working with terms and their contexts. Special attention should be given to the meaning of a certain concept and term functions.

6.2. Term Translation as a Basic Method of Corporate Governance Terminology Formation in Russian

All the term creation methods in the sphere of Corporate Governance in the Russian language can be confined to interlingual activity, because most Russian terms are based on the English ones.

The main methods of term-formation as an interlingual activity, i.e. Direct Loan, Calque, and Descriptive Translation can be subdivided into more specific ones. The groups are not strictly delineated, but overlap each other.

The following classification represents specific cases of term formation in the sphere of Corporate Governance in Russian:

Direct loan	Terms borrowed without assimilation	Transcription
		Transliteration
	Assimilated terms	

Loan translation or calque	Pure calque
	Calque and Direct loan
	Calque and constructions with prepositions
	Calque with notes
Direct Translation Equivalent	-
Descriptive translation	Pure Descriptive Translation
	Descriptive Translation and Calque
	Descriptive Translation and Direct Loan
	Additional or Irrelevant Components

The Direct Loan method consists of terms borrowed without assimilation comprising transcription and transliteration, as well as assimilated terms. The influence of Russian is very strong on the terms created by means of Direct Loan. The influence of Russian grammar, particularly conventional word-formation processes in the language, exerts an influence on the phonetic and graphic forms of terms. For example, the graphic form of the term *registrar* was reproduced in Russian. The term was clipped and the suffix “-tor”, common for denoting people belonging to a certain profession, was added: *регистратор* (registrator) (IFC). *Assimilated terms* preserve features both of English terms and Russian ones. This is the reason why *assimilated and non-assimilated terms* were differentiated within the group. As for *transcription and transliteration*, they only seem relevant to terms borrowed without assimilation, because assimilated terms are partially created with the help of these methods.

The Loan Translation (Calque) group was subdivided into Pure Calque; Calque and Direct Loan; Calque and constructions with prepositions; and Calque with notes. Complex terms are usually created by means of Loan Translation, although some term elements can preserve the phonetic or graphic form of the English term elements, i.e. can be created using Direct Loan. In

most cases, such parts represent assimilated lexical units because they are accompanied by the purely Russian ones. For example, the term *аффилированная сторона* (*affilirovannaja storona*) corresponds to the term *affiliated party* (IFC). The first element of the Russian term partially reproduces both the graphic and the phonetic form of the English one. The suffixes “-an-“, “-n-“ are used to form adjectives in Russian, the inflexion “-aja” is used for adjectives corresponding to feminine nouns, i.e. here the noun *storona* (party).

The English language tends to form concise constructions, e.g. it employs attributives. Often the only way to reproduce such constructions in the Russian language is to use prepositions. Constructions with prepositions appear to be between the Calque and DT methods, because their forms are connected to those of English terms and at the same time violate the conciseness requirement. For example, the term *Limited Liability Partnership* has the following equivalent in Russian: *товарищество с ограниченной ответственностью* (IFC) (*tovarishhestvo s ogranichennoj otvetstvennost'ju*, L.t.: a partnership with limited liability). All the elements of the original term were preserved; however, it is impossible to apply Calque to the English concise construction with the two attributives. This is the reason why the preposition was used.

Some terms have been created by means of Calque but their form is so unclear in the target language that they are accompanied by notes. *White knight*, a frequent term in the English Corporate Governance vocabulary, is not so recognizable in Russian. A note describes the content of the term: *белый рыцарь (дружественный потенциальный покупатель акционерной компании)* (IFC) (*belyj rycar' (druzhestvennyj potencial'nyj pokupatel' akcionernoj kompanii)*, L.t.: white knight (a friendly potential purchaser of a joint-stock company)).

A Direct Translation Equivalent is based on forms already existing in the Russian Language. The elements of the term *solvency* standing for the “ability to pay all debts” (Collins) were reproduced with the help of Russian lexical units: *платёжеспособность* (*platjozhesposobnost'* L.t.: the ability to pay). The form of the term is applicable in general language as well. Its use in Corporate Governance terminology means the extension of its meaning at the expense of the English term.

All the translation methods mentioned above represent conventional techniques. The Descriptive Translation method is a wide-spread phenomenon within the Management field, although it is unwieldy to use and results in indeterminacy of term forms. The study of DT within the field of Business, namely the sphere of Corporate Governance, has been neglected in terminological research. The following sections are devoted to Descriptive Translation within the Corporate Governance Field and most significantly – its classification and usage patterns.

7. Defining Descriptive Translation of Terms

The Descriptive Translation of terms is rarely addressed by researchers as a fully fledged secondary term formation process (see paragraph № 3. Term Formation). Nevertheless, DT can be considered not only as a translation technique, but also as a secondary term formation method. It is an effective and frequent tool for dealing with neonyms or non-equivalent term forms.

P. Newmark (1988), one of the early contributors to translation theory, has given attention to Descriptive Equivalents, when “description has to be weighed against function” (p. 84). According to him, “description and function are essential elements in explanation and therefore in translation” (ibidem). In addition to this, the author differentiates between “descriptive terms” and “technical terms”. The latter terms which are used in the following circumstances:

- “the object is new” and is not clear-cut yet;
- “the descriptive term is being used as a familiar alternative, to avoid repetition”;
- “the descriptive term is being used to make a contrast with another one” (ibidem, 153).

According to other influential theorists, J.-P. Vinay and J. Darbelnet (1995), “oblique translation” can be differentiated from “direct translation” (30). The latter one includes borrowing, Calque and literal translation, while “the oblique translation” strategy consists of the following:

- Transposition, i.e. “replacing one word class with another without changing the meaning of the message”;
- Modulation, i.e. “a variation of the form of the message, obtained by a change in the point of view”;
- Equivalence, i.e. equaling the meaning of two texts or language units;
- Adaptation, i.e. a “a special kind of equivalence, a situational equivalence” (ibidem, 35-40).

DT focuses on adaptation as specified by Vinay and Daberlnet (1995). Adaptation reaches “the extreme limit of translation” and “is used in those cases where the type of situation being

referred to by the SL message is unknown in the TL culture” (ibidem). Accordingly, DT can be considered as a subtype of the adaptation technique.

Generally-speaking, DT is a type of lexical and grammatical adaptation or transformation (Komissarov, 1990). V.N. Komissarov (1990) offers the most accurately outlined definition of DT: “a lexical and grammatical transformation under which the lexical unit of the source language is changed for the phrase revealing its content” (ibidem). Accordingly, the author separates DT from other “transformation” techniques proposed in Russian terminology. For example, it is separated from lexical and semantical methods, such as generalization, concretization and modulation; lexical and grammatical transformations, such as antonymic translation and compensation; and technical methods of translation, such as omission, addition and transfer (ibidem).

The main characteristic feature of DT is that it cannot be strictly defined. Even the definitions of the translation method do not always coincide. For example, R.K. Min'jar-Beloručev (1999) highlights that when dealing with DT, the translator creates conformity “on the basis of the meaning of the language unit” (p. 142). Meanwhile, DT and “different types of logical thinking” (ibidem) are differentiated: generalization, concretization of meaning or antonymic translation. DT, according to the author, consists in description of a concept defined “by means of another language” (ibidem, p. 170). Consequently, DT can be considered to not be the product of logic, but the outcome of revealing the meaning of a word.

DT cannot be separated from transformations such as generalization, concretization, antonymic translation and extension (addition), because it often employs them to disclose the meaning of a term.

According to M.A. Apollova (1977), DT is necessary when a word “acquires a big semantic volume” (p. 72). If the semantics of a word in the source language is wider than in the target language, it is highly probable that the translation unit will be translated descriptively. However, such a statement is slightly limited because DT is needed when the translation unit does not have a direct equivalent or any corresponding variant in the target language. The author highlights that

the characteristic feature of English is its laconic brevity, which is obvious from the translation of words “requiring detailed description” (ibidem). Correspondingly, DT is a result of the dense semantics of a source word, which is not easily retrieved in a target language.

Ya. I. Recker (1981) considers DT to be explanatory: “in essence it is not a translation but a more or less extensive explanation of the meaning” (p. 58). The author also provides the examples: “journeyman — квалифицированный рабочий или ремесленник, работающий по найму” (ibidem) (kvalificirovannyj rabochij ili remeslennik, rabotajushhij po najmu; L.t.: a qualified worker or a craftsman, working as a hired person). Recker (1981) concludes that a translation can have different versions; however, the words “requiring the exact translation” are the exceptions (ibidem, p. 59): “bull — спекулянт, играющий на повышение биржевых ценностей” (ibidem) (spekuljant, igrajuščij na povyšenie birzhevyh cennostej; L.t.: a speculator, playing for the increase of stock exchange values). Accordingly, the DT method focuses on explanation, provided the language units do not require an exact form.

G.V. Terehova (2004) unites Calque and DT and calls them types of “free translation” (p. 56). DT is indeed not a strict term translation method; however, Calque can be considered “free” only to some extent, because it does not strengthen translators’ creative thinking. Nevertheless, Calque is not always accurately delineated, i.e. it depends on component correlation and the meaning of the source term. The idea of uniting Calque and DT under the same translation type triggered the suggestion to distinguish Calque elements within DT (see Calque and DT below).

In DT, meaning is revealed by “a description method” (ibidem). The characteristics of this translation method are contradictory: a terminological method of translation and a descriptive one can be differentiated (although the translation of terms can also be descriptive). For example, “the phrase *видное место* (in a newspaper) can be conveyed terminologically – a prominent place, front page, and also in a descriptive way: *поместить на видном месте* to feature story” (ibidem) (vidnoe mesto; L.t.: prominent place; pomestit' na vidnom meste; L.t.: to put into a visible place). The DT method is regarded as a free description of a situation by the author; although it can be crystallized in a language (*на видном месте* is a set expression). In addition to this, the DT of terms is an indisputable phenomenon and can be investigated within

terminology. In terminological fields, DT defines (although, not strictly) terms and insures that they function properly.

L.L. Vagapova and A.S. Vagapov (2007) highlight that DT should be shorter than the “extensive description” (ibidem) offered in a dictionary. Consequently, DT can be differentiated from free explanation.

According to the authors, this type of translation leads to “word redundancy and approximateness” (ibidem). It can be considered as a rushed conclusion, because sometimes it is DT, which offers the only accurate and definite translation. Examples of DT are also provided for: “computer-process interface - устройство сопряжения вычислительной машины с технологическим процессом, code auditor - автоматическое средство контроля качества программы (ibidem)” (ustrojstvo soprjazhenija vychislitel'noj mashiny s tehnologicheskim processom; L.t.: the device for connecting a computing machine with technological progress; avtomaticheskoe sredstvo kontrolja kachestva programmy; L.t.: automatic means of program quality control).

V.N. Komissarov (1990) also highlights that word redundancy is a disadvantage of DT. Some examples of the phenomenon are given: “whistle-stop speech -- выступление кандидата в ходе предвыборной агитационной поездки” (ibidem) (vystuplenije kandidata v hode predvybornej agitatcionnoj poezdki; L.t.: the performance of a candidate during (in the course of) a pre-election propaganda trip).

Accordingly, DT has extra explanatory elements. However, it is recommended for differentiating irrelevant or additional components within DT from indispensable ones. This triggered the shaping of the DT with Additional or Irrelevant Components method (see 9. “Descriptive Translation Groups within the Coporate Govenrance Field”).

T.A. Kazakova (2008) states that DT is not only used in case of an absence of a regular equivalent, but also when “meaning functions of the corresponding units in the source and the target language do not coincide” (p. 113). According to T.A. Kazakova (2008), DT is used, as a rule, “simultaneously with a transcription” (p. 109). However, the author underlines that the

short form of a description is needed in order to avoid “an artificial unit” (ibidem, 113), i.e. transcription or calque. Accordingly, DT is needed when concepts are not clear-cut in the concept patterns of the target language. In addition to this, short term forms are more natural when compared to DT. Nevertheless, Calque and Direct Loan cannot always substitute DT, this only happens if the form of the term can function within the target language, i.e. its form is recognizable or can become so, and a descriptive form is too badly organized to be a sound unit in LSP.

Among countless translation methods, DT turns out to be an elusive linguistic phenomenon, as it cannot be strictly defined, and at the same time its presence in translation theory is unquestionable. On the basis of the abovementioned definitions, it is possible to outline the main features of DT:

- DT is a special type of adaptation or transformation;
- DT is used in case of the direct equivalent in the target language not existing, i.e. it deals with neologisms (in terminology – neonyms) and non-equivalent units;
- DT is an extensive (to a certain extent) verbal explanation;
- The aim of DT consists in the explanation of the source term meaning and the disclosure of its content;
- DT is often necessary in case of a semantically dense source term.

8. Descriptive Translation and Term Formation Requirements

When dealing with such a contradictory method as DT, it is essential to remember that it follows the traditional concept-form pattern for each term. That is to say, the term itself is attached to and represents a certain concept existing independently from the term form chosen in a certain language.

The importance of differentiating the reasons and processes of attaching certain content to a certain form cannot be underestimated. Taking the justification of term use into consideration, Russian terms can be grouped into two major categories: content-oriented terms and form-oriented terms. The terms in the first group follow the requirements of content transparency; those in the second one follow the requirements of linguistic correctness or other linguistic reasoning.

As a rule, LSP gives priority to innovative, international and concise term forms. Correspondingly, transliteration, transcription and calque are considered as preferable term creation methods.

Nevertheless, in some cases an “undesirable” term creation method, DT, is used. LSP implies rigid calculation of a term form conveying certain content, i.e. there has to be solid justification for the use of DT. Otherwise, it will suffer under the strict “requirement policy” applied to terms.

DT, being an explanation of a term form, explicitly breaks only one requirement for term creation (see Guidelines for Term Formation): linguistic economy or conciseness. Nevertheless, some descriptive term forms are short enough to be used without hindrance within LSP.

DT meets the main term formation requirements, or guidelines for term formation, which make it the preferable term creation method for the target language:

- transparency;
- linguistic correctness;
- preference for the native language.

DT is the term creation method which can create terms which break certain rules, and terms which meet the same requirements, e.g.:

- derivability;
- consistency;
- appropriateness;
- monosemanticity;
- excluding synonyms.

In this section the favorable term creation requirements for DT will be analyzed first. Then the contradictory guidelines for term formation will be illustrated to prove that DT can meet certain requirements on some occasions and violate them on others (depending on the term form). And finally, the only term formation requirement which makes DT an undesirable term creation method, conciseness, will be proved not to be a gross violation.

8.1. Transparency, Linguistic Correctness and Preference for the Native Language Term Formation Requirements

DT is indispensable when semantic components should be made explicit, i.e. content-oriented translation is applied. If translation focuses on a relevant term form in a target language, a form-oriented translation is used.

Content-oriented translation can be interpreted as the process aimed at providing **term content accuracy** (Basalina, 2009, pp. 3-4). It implies that term form strives to be **transparent** within LSP. For example, the Corporate Governance term *supermajority* (qualified majority) has a descriptive equivalent in Russian: *квалифицированное большинство голосов* (kvalificirovannoe bol'shinstvo golosov; L.t.: qualified majority of votes) (IFC). The semantic element “голоса” (golosa: votes) is explicit: “seventy five percent or higher majority of votes required in approving certain changes or decisions in an organization” (Business Dictionary). The term component “majority” has a wider meaning than the Russian word “большинство” (bol'shinstvo) and can refer to: “a number of voters or votes, jurors, or others in agreement, constituting more than half of the total number” (Dictionary.com).

Some terms are translated descriptively because Calque or Direct Loan cannot produce equally **transparent terms** in the target language. The term *quarterly report* has a stable and

widely used form in the special field of Corporate Governance. The term has been used since 1940, when it was introduced into the New York Stock Exchange (Investor Glossary). In Russian the term has the following descriptive form: *ежеквартальный отчёт эмитента эмиссионных ценных бумаг* (ezhekvartal'nyj otchjot jemitenta jemissionnyh cennyh bumag; L.t.: a quarterly report by an emissive security issuer) (IFC, 2004). It makes the term more transparent in the target language and less generalized: “a quarterly report is an interim report that management issues to shareholders each quarter during the fiscal year” (Investor Glossary).

The **transparency requirement** is often applied to figuratively motivated term forms (see 2.1. “Transparency”). Figuratively motivated forms represent a challenge for translation, because they are based on certain etymology, historical forms and conceptualizing patterns.

For instance, the word *benchmark*, originally referred to “a surveyor’s point of reference”, in 1884, acquired a figurative meaning (Online Etymology Dictionary). Within the field of Management it stands for “a standardized problem or test that serves as a basis for evaluation or comparison (as of computer system performance)” (Merriam-Webster). The concept was introduced by Frederick Taylor: “he identified excellent performers by putting a chalk mark on their benches. This indicated to staff whose output or working practices they should emulate” (Bates & McGrath, 2013). It is obvious that for the Russian Management system, the transliteration of the historically-motivated word *benchmarking* was unacceptable at first. Accordingly, Corporate Governance used descriptive terms, such as:

- *сопоставление с банком эталонных моделей* (Ruscorpora) (sopostavlenie s bankom etalonnyh modelej; L.t.: comparison with a bank of etalon models);
- *анализ на основе эталонных показателей* (IFC) (analiz na osnove etalonnyh pokazatelej; L.t.: an analysis on the basis of etalon indices);
- *сопоставление с эталонными значениями* (UN-1) (sopostavlenie s etalonnymi znachenijami; L.t.: comparison/confrontation with etalon indices).

Semantically-dense figurative forms are also often translated by means of DT. For example, the English term with a figurative form *greenfield* is used to denote a new company or a new venture, and is often used in the attributive position (as a modifier), e.g. *green field investment*.

In Russian, the term *совершенно новая компания* (IFC) (*sovershenno novaja kompanija*) literally means “a completely new company”. The form of the Russian term in comparison with the English term is explicit. At the same time figurativeness and conciseness are nullified. It is the focus on the relationship between content and form relation which determines the use of DT.

DT focuses not only on the content of a term, but also on its form. In this case DT pursues term formation requirements which respect the target language, i.e. the **linguistic correctness requirement** and **preference for the native language**.

DT also focuses on fulfilling **the linguistic correctness requirement**. The term *control transaction* was translated into Russian with the use of a preposition: *сделка по приобретению контроля* (*sdelka po priobreteniju kontrolja*; L.t.: a transaction aimed at control acquisition) (IFC, 2004). An attributive (a modifier) which could be obtained with Calque (**контрольная сделка* (*kontrol'naja sdelka*)) would give a characteristic to the second term component instead of making it more precise. Such a construction in Russian does not convey the semantic components implied by the English term: “acquiring at least a 50% stake in a company, either individually or in partnership with another investor” (Private Equity Database). For this reason, the semantic component “acquiring” (*приобретение* (*priobretenie*)) was made explicit with the help of a preposition.

Preference for the native language requirement follows the linguistic correctness requirement and completes it. It means that native forms have an advantage over foreign forms. According to Toury (1985), “translators operate first and foremost in the interest of the culture into which they are translating, and not in the interest of the source text” (p. 18). The terms can be culture-bound, although it seems impossible within LSP. For example, the term *feedback*, standing for “the partial reversion of the effects of a process to its source or to a preceding stage” (Merriam-Webster), is often used in the descriptive form in Russian: *обратная связь* (Lingvo; Ruscorpora; OECD-1) (*obratnaja svyaz'*; L.t.: reverse connection). The transcription form **фидбэк* is often used in colloquial modern Russian, which proves the semantic density and convenience of the English term. Nevertheless, this form is still not integrated into all spheres of life. For this reason, the descriptive form is often used (Ruscorpora has 1005 relevant entries):

“при ТРВК номинальный валютный курс имеет эндогенную природу, иными словами, существует обратная связь между инфляцией и номинальным курсом.” (Ruscorpора) (L.t.: reverse connection between inflation and nominal rate).

Regarding the preference for the native language requirement, the sphere of Corporate Governance, and Business in general, dictate certain rules for term forms. These spheres prefer innovative and recognizable forms, rather than descriptive ones. For this reason, such forms as *фидбэк* can easily substitute their descriptive pairs.

8.2. Derivability, Consistency, Appropriateness, Monosemanticity; and Excluding Synonyms Term Formation Requirements.

When a term is being coined, attention is given, above all, to the functions of the concept it designates. When the terms with equivalents in the target language are being translated, the choice of a term form is influenced both by the native language standards and the source language prescriptions (see chapter 10 “Harmonization”).

In LGP, when a non-equivalent word is being translated, translators focus on the best way of revealing its content. In LSP attention is given not only to the content of a term, but also to its practical, innovative, and concrete form. The level of rigidity in term form calculation depends on its field, e.g. in Medicine a concrete form is a priority. In the field of Medicine the international and universal term creation patterns are used (see chapter 10 “Harmonization”).

The most important standards for term forms are the **consistency and derivability requirements**. A term should correlate with other terms in its field and interconnected spheres, i.e. it should **be consistent**. And in addition to this, the term form should be productive, i.e. generate other term forms using **derivability**.

Regarding DT and Corporate Governance Terminology, **the consistency and derivability requirements** often correlate with each other. For example, the term *listed company*, standing for a “firm whose shares are listed (quoted) on a stock exchange for public trading. Also called

quoted company” (Business Dictionary), is consistent in Business terminology in English: *listed shares*, *listed company* (Corporate Governance), *listed security*, *listed option* (Finance), etc. It is also relatively productive regarding derivability: *listing*, i.e. “something that is listed” (Merriam-Webster).

In Russian, the terms employing the term component “*listed*” represent a peculiar case, as they use its derivative “*listing*” incorporated into the descriptive form:

- *listed company*: компания, включённая в листинг фондовой биржи (Ruscorpora) (kompanija, vključjonnaja v listing fondovoj birzhi; L.t.: a company, included in the listing of a stock exchange).
- *listed (shares)*: включённые в листинг (vključjonne v listing; L.t.: included in the listing) (IFC).

Accordingly, the sphere of Corporate Management in Russian strives **to be consistent** by using the same term components to denote closely related concepts: *листинг* (listing). Accordingly, DT follows the requirement for **consistency** in this case. Nevertheless, these term forms prove to be consistent only to a limited extent, as the terms vary in codified resources:

- компания, акции которой котируются на фондовой бирже (UNTERM) (kompanija, akcii kotoroj kotirujutsja na fondovoj birzhe; L.t.: a company whose shares are rated on a stock exchange) (Academic);
- компания, чьи акции торгуются на (фондовой) бирже/рынке (Ruscorpora) (kompanija, ch'i akcii torğujutsja na (fondovoj) birzhe/rynke; L.t.: a company whose shares are being traded on a stock exchange/market), etc. (see table 8).

This means that term form consistency should be provided by codified resources, which is difficult to reach within DT.

The trend to substitute one English form with its derivative can be explained. The English term *listed* cannot be retrieved by means of transcription in Russian, because voiced consonants (d=д) become voiceless in Russian at the end of a word, which can result in the repetition of a t-sound (т). In addition to this, the ending “ed” cannot be shaped in its original phonetic form in Russian (the similar sounds are “э” or “ы”, which risk inconvenient and doubtful pronunciation).

Transliteration is also not possible, because it will result in an unwieldy morphological and phonetic form (for the reasons mentioned above). The ending “- ing” is not perceived by native speakers as a natural part of their language; however, English has exerted a considerable influence on Russian, and many words with this ending have been borrowed: *leasing*: лизинг; *branding*: брендинг (Lingvo), etc.

In the case analyzed above, DT meets the requirement for **consistency**. At first, it can be suggested that the DT method in this particular situation reduces the derivability of the term. In extreme cases, DT violates the term formation requirement **for derivability**, because the descriptive elements are too unwieldy to generate derivatives. However, the descriptive term with a participle: “*включённый в листинг*” (vkljuchjonnyj v listing; L.t.: included in the listing), can be used to form another term. Participles in Russian can have a short passive form (краткое страдательное причастие (kratkoje stradatel’noje prichastije)). A short form of a participle acts as a predicate and agrees with a noun. Accordingly, participial construction in Russian is highly productive. In addition to this, the use of the “*листинг*” component (listing) opens up a wide range of possible term forms.

The term “*to go public*” is semantically dense and not transparent in Russian, which triggered the use of descriptive forms:

- *войти в листинг фондовой биржи* (IFC) (vojti v listing fondovoj birzhi; L.t.: to enter in the listing of a stock exchange);
- (*быть*) *включённым в листинг фондовой биржи* (Ruscorpora) ((byt') vkljuchjonnym v listing fondovoj birzhi; L.t.: to be included into the listing of a stock exchange) (see table 5).

The term *listing* has the following meaning: “acceptance of a qualifying security for trading over a stock exchange” (Business Dictionary). *To go public* in its turn stands for “<...> becoming a publicly traded and owned entity” (Investopedia). The process of translation uses the correlation of causes and consequences for the phenomenon. It triggers the use of one form for several English terms (listed (shares, company); to go public). The translation methods proved not to be correct, because *to go public* “refers to a private company's initial public offering

(IPO)” (Investopedia). After IPO the company does indeed become public and the securities are listed; however, *IPO* is not equal to *listing* (Chto takoe IPO (n.d.)): IPO “is the first time that the stock of a private company is offered to the public” (Investopedia).

Accordingly, DT is a very contradictory method in terms of its **derivability and consistency**. DT balances between term content transparency and a productive and consistent term form. It limits its own possibilities of term form creation.

The **appropriateness** requirement is also closely connected to the term form standards (derivability and consistency). It excludes any stylistic deviations of terms: in Business terminology they should be formal. This guideline also dismisses slang forms, ambiguous meanings and vulgar components within Management terminology. For example, the term *to go public*, mentioned above, can be found in the glossary in the following form: *статья публичной (о компании)* (IFC) (stat’ publichnoy (o kompanii); L.t.: to become public (about a company). This term form is undesirable for Russian and it contradicts the appropriateness requirement, because the term component “*публичный*” has different semantic undertones, such as “common”, “overt”, “available” or even “indecent”. Consequently, this descriptive form is not preferable for Russian. In addition to this, the term can be confused with LGP elements.

Accordingly, descriptive forms of one term extracted from various codified resources can meet the appropriateness requirement and can also break it.

The requirements of monosemanticity and excluding synonyms are also contradictory within the field of Corporate Governance, where polysemy and homonymy are common cases (see 6.1.2. “Homonyms and Synonyms in Business Terminology Translation”). Although many descriptive forms violate the guidelines for monosemanticity and excluding synonyms, the phenomena cannot be disregarded completely.

According to the **monosemanticity requirement**, a single term form should be matched to a single concept. However, the dynamic nature of terminology not only changes term forms, but it also develops term content. DT helps to make term forms concrete, i.e. the forms it generates are meant to be accurate and unique. For example, the term *safe harbor* in Russian has the following descriptive forms:

- *меры, предпринимаемые компанией и позволяющие избежать угрозы поглощения, налогов* (IFC) (mery, predprinimaemye kompaniej i pozvoljajushhie izbezhat' ugrozy pogloshhenija, nalogov; L.t.: measures undertaken by a company (and) making it possible to evade the threat of a takeover and debts);
- *мера по защите от недружественного поглощения* (Ruscorpora) (mera po zashhite ot nedruzhestvennogo pogloshhenija; L.t.: a measure for the defense from a hostile takeover), etc.

In the English language the term can refer to:

- “a legal provision to reduce or eliminate liability in certain situations as long as certain conditions are met” (Investopedia).
- “a shark repellent tactic used by companies who do not want to be taken over, where they purposefully acquire a heavily regulated company to make themselves look less attractive to the entity considering taking them over” (ibidem).
- “an accounting method that avoids legal or tax regulations or one that allows for a simpler method of determining a tax consequence than the methods described by the precise language of the tax code” (ibidem).

Accordingly, although DT of terms within the field of Management should meet the **monosemanticity** requirement, inaccurate term forms, normally retrieved by generalization, can result in homonymy within the field. For example, the terms *poison pills* and *anti-takeover defense* have similar forms to the term *safe harbor* (see the analysis in 6.1.2.):

- *poison pills: меры по защите от поглощений* (Ruscorpora) (mery po zashhite ot pogloshhenij; L.t.: the measures for the defense against takeovers);
- *anti-takeover defense: меры защиты от поглощений* (IFC) (mery zashhity ot pogloshhenij ; L.t.: defense measures against takeover(s)).

As demonstrated, proper descriptive forms should eliminate ambiguity within the field, whereas generalized or limited forms can result in the violations of the **monosemanticity and excluding synonyms** requirements for term creation.

Occasional or contextual term forms appear in Management texts to exclude repetition or to explain a term (for this reason, DT is often used) (see 6.1.1). The problem stems from the fact that such unstable term forms are often introduced into the codified resources. This creates an excess of “justified” synonyms, which cannot have the same status within Business terminology. For example, the term *debt-to-equity ratio* has the following descriptive equivalents in the Russian language:

- *соотношение между собственными и заемными средствами* (IFC; Academic) (sootnoshenie mezhdru sobstvennymi i zaemnymi sredstvami; L.t.: ratio between own and borrowed means);
- *отношение задолженности к собственному капиталу* (Lingvo; Academic) (otnoshenie zadolzhennosti k sobstvennomu kapitalu; L.t.: ratio (relation) between liabilities and one’s own capital)
- *соотношение заемных и собственных средств* or *соотношение собственных и заемных средств* (Academic) (sootnoshenie zaemnyh i sobstvennyh sredstv or sootnoshenie sobstvennyh i zaemnyh sredstv; L.t.: ratio of own and borrowed (borrowed and owned) means), etc. (see table 18).

The exclusion of synonyms is necessary to prevent confusion between term forms. Nevertheless, DT does not always break the requirement for **excluding synonyms**. In some situations a descriptive term form is so concrete and accurate that it prevents all attempts to create synonyms. For example, the term *maturity (securities)* has the following Russian equivalent: *срок погашения (ценных бумаг)* (IFC; Academic) (srok pogasheniya (tzennih bumag); L.t.: a date/term of repayment of (securities)).

Other term forms found in the dictionaries have irrelevant elements or limited forms, e.g.:

- *подошедший, наставший срок платежа* (Lingvo) (podoshedshij, nastavshij srok platezha; L.t.: term of payment having come or become due);
- *срок платежа (по векселю и т. п.)* (Academic) (srok platezha (comment); L.t.: term of payment (under a bond etc.)).

8.3. *Conciseness Term Formation Requirement*

As illustrated in the previous sections, the DT of terms in the field of Business meets certain term formation requirements, while contradicting others to varying extent. The only term formation guideline which can be objectively considered to be broken by DT is **conciseness**.

Indeed, the terms retrieved by DT are normally extensive, e.g.: *concentrated ownership*: *концентрация активов компании в руках одного или небольшой группы акционеров* (IFC) (*konzentracija aktivov v rukah odnogo ili nebol'shoj grupy akcionerov*; L.t.: the concentration of the assets in the arms of one (shareholder) or a small group of shareholders).

Nevertheless, the DT method does not favor an unwieldy form with irrelevant or superfluous components. Some term forms generated by DT border on Semantic Calque (see A. 3.2.2. "Loan Translation or Calque"). For example, the term *procurement lead time* has the following equivalent in the Russian language: *время реализации заказа* (UNTERM) (*vremja realizacii zakaza*; L.t.: time of the order implementation). The term explains the form of the English term ("the interval in months between the initiation of procurement action and receipt into the supply system of the production model <...> (Farlex) but, at the same time, does not provide extensive details.

The term *foreclosure*, meaning "a situation in which a homeowner is unable to make full principal and interest payments on his/her mortgage, which allows the lender to seize the property, evict the homeowner and sell the home, as stipulated in the mortgage contract <...>" (Investopedia) has the following descriptive form in Russian: *обращение взыскания* (IFC) (*obrashhenie vzyskanija*; L.t.: imposition of penalty). This relatively concise term form can be considered as descriptive because it reveals the implicit semantic components of the term, i.e. it explains the meaning of the term.

The DT of terms can meet all the term creation guidelines, provided the term is created properly, i.e. without general, elusive, ambiguous, and irrelevant components. As part of LSP, there is no reason why Management terms should not follow the requirements conventionally attributed to terms. The **term conciseness rule** is the most contradictory of all the restrictions.

Although conciseness is a basic guiding line for all term formation methods, it is also the least reliable one in regard to term accuracy and transparency.

9. Descriptive Translation Groups within the Corporate Governance Field

The processes of term creation and translation are based on the characteristic features of LSP, term-formation requirements and terminology development. DT is one of the most frequent methods of term translation. It deals with terms which do not have a direct equivalent in the target language. In addition to this, the specialized fields which employ DT allow the forms to be chosen in a relatively free manner.

When it comes to Corporate Governance terms, concepts appear in English-speaking countries. In most cases not only a term, but the whole “idea” or concept is borrowed from English and integrated into the Russian language system. Accordingly, the English language exerts an enormous influence on the form of a Russian term. The Russian language struggles in its turn with unclear and non-transparent term forms. In some cases several stages of adaptation precede the integration of a term into the Russian language system. This triggers certain variations within LSP.

By its very nature, DT encompasses a wide range of semantic elements and translation techniques, as well as various combinations of these. As a result, subdivision of the DT method is necessary, based on the characteristic features that accompany DT. Since this classification does not exist, this work postulates the following groups:

- Pure Descriptive Translation;
- Descriptive Translation and Calque;
- Descriptive Translation and Direct Loan; and
- Additional or Irrelevant Components.

Pure DT does not use any components of a source term, and focuses only on term content. It often includes figurative terms, semantically-dense units and etymologically, historically or socially motivated terms. For example, the figurative term *drag-along right* can have the following descriptive form in Russian: *право мажоритарного акционера принудить других акционеров продать свои акции на тех же условиях* (IFC) (pravo mazhoritarnogo akcionera prinudit' drugih akcionerov prodat' svoi akcii na teh zhe uslovijah; L.t.: a right of a majority

shareholder to make other shareholders sell their shares under the same conditions). The Russian term focuses purely on the content of the English term: “a right that enables a majority shareholder to force a minority shareholder to join in the sale of a company” (Investopedia).

Some terms created using DT partially preserve the form of original terms, but additional term elements are used in accordance with Russian grammar, vocabulary and term content, etc. The term *борьба с отмыванием денег* (bor'ba s otmyvaniem deneg; L.t.: the struggle against (with) money laundry) is obviously based on the term *anti-money laundry* (IFC). The first element of the English term was described in order to make the term content clearer and to avoid an unwieldy construction. This example represents the Calque and DT method.

To identify the formation methods, which generate a vast amount of terms in the sphere of Corporate Management, we should focus on the specific nature of these terms. Morphological patterns coupled with term formation requirements dictate the rules for term creation in Russian.

For instance, English frequently uses elliptical structures, which are hardly ever found in Russian. Participial constructions as well as constructions with adverbial participles and constructions with prepositions are widely used in Russian; moreover, the language tends to use descriptive patterns. For example, the term *buy-out* can have the same phonetic form in Russian, as a result of transcription: **бай-аут*; however, it cannot be retrieved with the help of Pure Calque, because such a pattern does not exist in Russian. In this respect, the descriptive equivalent with **Calque** elements seems to be the most relevant group: *выкуп контрольного пакета акций компании* (vykup kontrol'nogo paketa akcij kompanii; L.t.: the process of buying out the majority stake of a company) (IFC).

The **DT and Direct Loan** group contains a small number of examples, where descriptive elements are attached to the term elements obtained by the Direct Loan method, e.g. an associate – *ассоциированная компания* (IFC) (associirovannaja kompanija; L.t.: associated company).

The **Additional or Irrelevant Components** group contains the terms which employ extra explanatory descriptive elements, which are usually superfluous. For example, *acquisition security right*: *право на получение поступлений по независимому обязательству*

(UNCITRAL-1) (pravo na poluchenie postuplenij po nezavisimomu objazatel'stvu; L.t.: the right to get an influx under an independent obligation). Usually these terms can be substituted by shorter and more precise equivalents, for example, retrieved using Pure Calque: *приобретательское обеспечительное право* (priobretatel'skoe obespechitel'noe pravo; L.t.: acquisition security right):

“ <...> "обеспеченный кредитор, финансирующий приобретение" означает обеспеченного кредитора, обладающего приобретательским обеспечительным правом; <...>” (UNCITRAL -3, 2017).

Terms created using DT usually have unstable forms and in time tend to be substituted by more concise variants. At the initial stages descriptive terms can coexist with shorter but less precise terms, created by means of Direct Loan or Calque. The term *greenmail* has two equivalents: with the descriptive form: *корпоративный шантаж* (IFC) (korporativnyj shantazh; L.t.: corporate blackmail), and with the same phonetic form: *гринмейл* (Lingvo).

The detailed explanation of all the DT groups and the detailed analysis of descriptive terms will be provided in the “Case Study” section.

10. Harmonization of Terminology

The harmonization of terms is urgently needed within fields for special purposes, as global communication imposes the patterns of language use. The quality of translation depends on codified resources: bilingual dictionaries, glossaries and corpora. In practice there are huge discrepancies between effective communication within LSP and the requirement for standardization. The harmonization of terminology should be distinguished from its standardization. The latter aims to prove and prescribe “term-concept univocity”, while harmonization focuses on “organizing and eliminating possible ambiguity and misunderstandings in specialized domains” (Isabel Duran-Muñoz, 2014, p. 79). Accordingly, harmonization can be interpreted as a recommendation, rather than a prescription.

The problem stems from the fact that different languages frame their own scientific and technical fields, which develop at different speeds. National terminologies are formed under different historical, social and cultural conditions, which results in the great variability of term translation. Moreover, strict barriers between LSP units and general language units do not exist. In addition to this, different languages have their own patterns of conceptualizing the world, while the language and thinking are inseparable. It is quite common for a source term to have several equivalents in the target language (see 6.1.2. “Homonyms and Synonyms in Business Terminology Translation”). In theory, “terms should be unambiguous and have one meaning and only one designation corresponding to one form <...>. In practice, however, even within a single subject, we note that a single form can be related to more than one meaning” (Cabré, 1999, p. 40).

Harmonization is controlled not only on a national level, but also a supranational one. For example, strict terminologies in Europe, e.g. legal ones, should conform to EU legislation (Whittaker, 2014, p. 62). Management Terminology is mostly controlled by UN rules and the norms of English-speaking countries. However, since terminologies are controlled by strict national and international rules sometimes national prescriptions do not conform to international ones. If certain norms prevail in a country, they will dictate the choice of a term form. It is also important to establish “whether the same concepts are present in the different national

transpositions” and “to identify the type of cultural factors that come into play”, if certain discrepancies are indicated (*ibidem*).

Scientific and technical language tends to develop steadily, requiring “a representation of the systematic part of the knowledge of the domain” (Kageura, 2002, p. 15). Terminology represents knowledge within a system of concepts (Antia, 2000, p. 100) and is based on the two contradictory requirements of “systematicity and flexibility” (Kageura, 2002, p. 19). The standardization of terminology, which “requires unified translanguistic guidelines” (Felber as cited in Kageura, 2002, p. 17) is also of great importance. Nevertheless, Kageura highlights the irrelevance and harmfulness of standardization combined with “the claim of systematicity in term creation” (Kageura, 2002, p. 19). The term creation process is seen as the main distinguishing feature of terminology, along with dictionary and glossary codification (Cabr e, 1999, p. 33). The cornerstones of terminology, which are concept precedence over names, the exclusively synchronic nature of terminology, standardization and preference for a written form (*ibidem*, pp. 33 -34), are as controversial as the nature of terminology itself (Kageura, 2002, pp. 17-21).

Disharmonization and asymmetry appear when links are being established between concepts and term forms. New notions receive provisional forms, or lexical units with unstable content and temporary forms. As a rule, they do not meet the requirements for term creation, i.e. their forms are unstable, very long or overly descriptive (Kudashev, 2007, p. 106).

The systematicity of terminology can be ruined by the occasional use of terms in certain contexts. This can be attributed to the development of the discipline, author inaccuracy or stylistic aims (Grinev-Grinevich, 2008, p. 118). The occasional use of new, unstandardized terms is not a rare or serious phenomenon. However, grave mistakes result from the inclusion of occasional term forms in the dictionaries and glossaries.

Not only should term forms be standardized, but also the concepts. Pavel and Nolet (2001) define the concept harmonization as “an activity whose purpose is to eliminate minor differences between two concepts which are closely related” (p. 120), and refer to the term harmonization as “an activity leading to the designation of one concept, often in different languages, by terms

which reflect the same or similar characteristics or have the same or a slightly different form” (p. 133).

Some notions are barely shaped or defined when they are integrated into a certain special field. In most cases, terms are used to denote an emergent concept, and often this object or phenomenon receives a new connotation or sphere of use and as a result – a new form.

The term creation process often employs DT. Such term forms are usual when terminology is formed in one language and then borrowed into another one; the development stage of terminology in the source language is initial and unstable. For example, the term *branding* and all its terminological system were borrowed from English into Russian: “brand awareness – уровень информированности потребителей о бренде; brand share – удельный вес товара данной торговой марки; brand extension – расширение продаж товаров с одним фирменным названием; brand image – репутация товара определенной марки; brand ambassador – менеджер по продвижению бренда” (Chistova, 2013, p. 114). Chistova quotes Kretov (2010) to explain diachronic asymmetry in terminology harmonization (as cited in Chistova, 2013, pp. 113-114). The appearance of descriptive forms or synonyms, according to Chistova (2013, p. 114), can be a sign of the lack of order within a certain terminological system.

Term forms are being constantly adapted to different conditions. This results in adaptive asymmetry in terminology (ibidem). Kretov (2010) refers to this kind of asymmetry as the “adaptive” one in linguistics, when the number of forms prevails over the number of functions (p. 10). When the functions surpass the forms, such asymmetry is called “compressive” (ibidem). According to Chistova (2013), the phenomenon of abbreviations replacing the full forms of terms can be attributed to compressive asymmetry: “B2B Brand (Business to Business Brand. Example: Caterpillar, Intel, Bosch); B2C Brand (Business to Consumer Brand. Example: Dell, Sunilk, Amazon)” (p. 114).

Accordingly, the disharmonization of terminology from a diachronic perspective is connected to the asymmetry of term forms and functions in the course of LSP development. Synonyms, abbreviations and descriptive forms appear in different contexts or at the initial stages of term coinage or borrowing. Such term forms can be fixed by glossaries or dictionaries without

essential listings or comments, which represents a hindrance for the harmonization of terminology.

According to Chistova (2013), “homologous symmetry”, i.e. “the comparison of terminological systems in different languages” (p. 114) reveals that the *branding* term system in Russian is striving to be independent. The *branding* terminological system is mostly translated from English into Russian. Nevertheless, the term forms need to have derivability, which results in asymmetry (ibidem). For example, the direct translation equivalent of the term brand: *торговая марка* is not productive when considering its derivability. For this reason the transcription form is used as its synonym for the creation of derivatives: “бренд: брендовый (качественный, представительный, фирменный), брендинговый (относящийся к бренду), брендируемый (расширяющий функциональность)” (ibidem).

The most relevant kind of symmetry for the harmonization of terminology is a synchronic one. It reveals term creation patterns and functions of term components at a certain stage of language development. Each language is striving for harmony; however, this may result in asymmetry on an interlingual level. English exerts a considerable influence over terminology in other languages, which leads to “denotative symmetry”, but triggers “graphic asymmetry” (ibidem). The lack of harmonization of the graphic forms of terms retrieved by transcription or transliteration is especially evident in languages with structures which are different from English, like Russian. For example, the term *stakeholder* can be found in two transcription forms in Russian: *стейкхолдер* (IFC) (*steikhoulder*) and *стейкхолдер* (Ruscorpora) (*steikholder*). The confusion stems from the fact that the English letter “o” can have a diphthong, which is not typical in the Russian phonetic system.

“Semantic symmetry” (ibidem) can be achieved using Calque for the borrowing of terms:

- *dilution of shareholding*: *размывание акционерного капитала* (IFC) (*razmyvanie akcionernogo kapitala*);
- *hostile takeover*: *недружественное поглощение* (IFC) (*nedruzhestvennoe pogloshhenie*);
- *secured transaction*: *обеспеченная сделка* (UNCITRAL-1) (*obespechennaja sdelka*).

Disharmonization appears when the terms retrieved by Calque or Direct Loan have a descriptive alternative in dictionaries:

window-dressing: *декорирование витрин* (dekorirovanie vitrin; L.t.: decoration of shopping windows) (IFC) and *приукрашивание истинного положения дел* (IFC) (priukrashivanie istinnogo polozhenija del; L.t.: decorating the true state of facts).

If the meaning of borrowed terms in the target language is expanded or generalized, it triggers interlingual asymmetry in term content. Target languages often pursue the traditional patterns established in their system and the preference for the native language requirement. For example, the term *amicably* has a general meaning; however, in the field of Business it is used to denote a concrete state of affairs: “having or marked by agreement in feeling or action” (Merriam-Webster). In Russian the term has general meaning equivalents for use in LGP:

дружески; дружественно; дружелюбно (Lingvo Universal) (druzheski; druzhestvenno; druzheljubno; L.t: in a friendly way, in a friendly manner).

Nevertheless, the Russian tradition of business discourse dictates certain rules for term forms. A term form should be formal and strict. For this reason, the term *amicably* attains specific, business-like and concrete forms in Russian, retrieved using DT:

- *путём переговоров* (IFC) (putjom peregovorov; L.t.: by means of negotiations) or
- *мирным путём* (Lingvo Law) (mirnym putjom; L.t.: in a peaceful way) or
- *по взаимному согласию* (IFC) (po vzaimnomu soglasiju; L.t.: on mutual agreement).

When a figuratively motivated term is borrowed from one language into another, it may result in “emotive asymmetry” (ibidem). This implies that the conceptual world view can be different in the target and source languages. In addition to this, culture, traditions and extra linguistic factors exert their influence on the choice of a term form.

If a term has a motivated form, it should be justified. For this reason, many terms are borrowed with a change in their motivated form. Accordingly, the disharmonization on the conceptual level is projected onto the term forms. For example, the term *window-dressing*, mentioned above, has a wide variety of translation equivalents in the dictionaries. The

motivational characteristic of the English term is clear in Russian: “something used to create a deceptively favorable or attractive impression” (Merriam-Webster). However, the use of the term in the sphere of Management to denote “a strategy used by mutual fund and portfolio managers near the year or quarter end to improve the appearance of the portfolio/fund performance before presenting it to clients or shareholders” (Investopedia) forces translators to search for motivated forms used in similar situations in Russian. The glossaries and dictionaries have a large amount of equivalents with different figurative forms, some of which are partially combined with descriptive elements:

- *приукрашивание истинного положения дел* (IFC) (*priukrashivanie istinnogo polozhenija del*; L.t.: decorating the true state of facts);
- *вуалирование, причёсывание, подкрашивание баланса* (Lingvo) (*vualirovanie, prichjosyvanie, podkrashivanie*; L.t.: veiling, combing, embellishment of the balance) etc.

All of the figurative elements can be considered as relevant, due to their clear form and functions, and all these words are used in LGP for an underhand or dishonest way to make something good-looking, attractive or appropriate. The terms *вуалирование, причёсывание, подкрашивание баланса* (Lingvo) (*vualirovanie, prichjosyvanie, podkrashivanie*; L.t.: veiling, combing, embellishment of the balance) are marked in the dictionary as financial terms; however, they can be attributed to professional slang, as is specified by some dictionaries (Academic).

In order to harmonize terminology, dictionaries should not only provide users with appropriate listings and comments, but they also should specify the difference between financial terms and commercial terms. For example, Lingvo attested the forms mentioned above as financial terms used in Economics, and the term form *украшение витрин* (*ukrashenie vitrin*; L.t.: decoration of shopping-windows) is attributed to the section of Marketing and to the field of Commerce. The fields of Commerce and Finance are interconnected and closely related to each other. Accordingly, the dictionaries do not facilitate the choice of the correct and appropriate translation equivalent, thus making all the equivalents close synonyms.

Isabel Duran-Muñoz (2014) states the importance of “cross-domain harmonization”, which “involves one language (intralingual) and different domains (cross-domain) and it works at the level of terms (terminology)” (p. 84). This kind of harmonization is of special importance for interconnected spheres (for example, Marketing and Finance). Cross-domain harmonization avoids misunderstandings regarding the same concepts in different spheres by eliminating archaic, out of date terms, superfluous synonyms and misleading forms. Harmonization should be applied to eliminate stylistic or connotational differences for the designation of a single concept. Disharmonization is obvious between strict fields, such as legal terminology, and highly dynamic fields, such as tourism (Duran-Muñoz, 2014). However, complete harmonization cannot be reached for these fields, because they have disparate natures and functions and consequently show different levels of formality.

B. Case Study

1. Methodology

The main aim of this case study is to discover patterns of Descriptive Translation in the sphere of Corporate Management and to apply the theory described in the first part to the research.

In the course of the research a total of 205 descriptive Russian terms were retrieved using the sampling method, i.e. “a process used in statistical analysis in which a predetermined number of observations will be taken from a larger population” (Investopedia) from 839 terms classified into the groups proposed in the theoretical part. The examples, or samples, were chosen non-randomly, i.e. consistently and continuously.

In this study the following glossaries and compendiums in both languages were used as the sources:

- The English-Russian and Russian-English Corporate Governance Glossary of the International Finance Corporation (IFC);
- Compendium of basic United Nations terminology in governance and public administration by United Nations Economic and Social Council Committee of Experts on Public Administration Seventh session (UN; UN-1 (Russian version));
- Key terms in evaluation and results-based management by the Organization for Economic Cooperation and Development (OECD; OECD-1 (Russian version));
- Budget terms by UNTERM (UNTERM);
- Legislative guide on secured transactions: terminology and recommendation by UNCITRAL (United Nations Commission on International Trade Law) (UNCITRAL; UNCITRAL-1 (Russian version)).

The sources are reliable glossaries and guides, compiled by internationally respected organizations: the United Nations, the International Finance Corporation, United Nations Commission on International Trade Law and the Organization for Economic Cooperation and Development. The resources comprise comprehensive and relative information on the special field of Corporate Management. Moreover, the sources are of great importance for

dynamic terminology of Corporate Governance. The documents can be obtained in both English and Russian.

In the first section of the analysis we present each case of Descriptive Translation method:

- Pure Descriptive Translation;
- Calque and Descriptive Translation;
- Direct Loan and Descriptive Translation;
- Descriptive Translation and Additional or Irrelevant Components;

Descriptive Translation methods have been supported by examples, which demonstrate the specific features of each technique the challenges for their use. All the examples were defined and examined thoroughly using dictionaries and glossaries (in order to reveal all the alternatives and different interim forms of terms). Once all the translation equivalents were found, each one was analysed regarding its use in the Russian National Corpus “Ruscorpora” (Ruscorpora) or on the Internet (if not present in Ruscorpora and essential for the research). The abovementioned methodology revealed the dynamics of discrepancy and ambiguity when dealing with descriptive translation. The majority of these terms have two or more descriptive equivalents, followed by short terms, which are created using Calque, Direct Loan or direct equivalents. Although some translation methods are random, they prove to be preferable for certain terms. Such translation techniques were placed into the RECOMMENDED TRANSLATION section for each term.

The following table demonstrates the analysis of a Corporate Governance term:

Regular resources

Of all the funds received by UNICEF, core resources – also known as Regular Resources (RR) – best allow UNICEF to reach children who are in the greatest need and at the greatest risk, whether they be the victims of a protracted conflict, an epidemic, or a natural or manmade disaster (UNICEF, 2015).

Calque and DT
Средства регулярного бюджета (UNTERM)
Sredstva reguljarnogo bjudzheta
L.t.: the fund of a regular budget

<p>Ruscorpora: N.c.: 1 doc. “Начиная с воскресенья, Пентагон вынужден финансировать военные операции в Ираке и Афганистане из средств регулярного ежегодного бюджета в размере 459,3 миллиарда долларов, где такие расходы не предусмотрены” (Pentagon vynuzhden uvolit' 100 tysjach grazhdanskih rabotnikov, 2007). L.t.: <...> the fund of a regular annual budget in the amount of 459,3 billion dollars <...>.</p>
<p>RECOMMENDED TRANSLATION: Calque and DT (see above)</p>

Each entry begins with the name of a term: *regular resources*, which is followed by the definition of a term, taken from the glossaries, dictionaries or official documents, e.g. UNICEF (2015). The first line in the table indicates a Descriptive Translation method for the first translation equivalent: Calque and DT *средства регулярного бюджета* (UNTERM). The translation equivalents, which are marked with UNTERM, IFC, OECD or UNCITRAL were taken as a base for the analysis. All the other translation equivalents were taken from English-Russian glossaries or dictionaries and were analyzed as alternative translations. For example, the term *regular resources* has not been found in another form in Russian. For this reason, it only has one translation equivalent in the table.

The next line in the table contains the transliteration of the Russian descriptive term: *sredstva reguljarnogo bjudzheta*, which has been retrieved using the reliable transliteration tool: translit.cc (Translit.cc). Transliteration is followed by literal translation, which has been marked with the abbreviation “L.t.”. All the examples were analyzed for their practical use in Ruscorpora (Ruscorpora) and/or on the Internet. The abbreviation “M.c.” stands for the “main corpus” of Ruscorpora, and “N.c.” means its “newspaper corpus”. These two subcorpora are the main domains for term use. The files dated between 2000-2017 (in rare cases the late 1990s) have been chosen as the examples, which is essential for eliminating obsolete term forms. The term forms which are homogeneous or have general forms have been retrieved by choosing specific settings in Ruscorpora: non-fiction: official and business vocabulary; management and administration; business, commercial, economic and financial spheres. In order to retrieve different grammatical forms and variations of term forms, the following settings were implemented: the words were introduced in the field “lexical and grammatical search” with the

indication of grammatical characteristics and the distance from 0 to 5 words between term components.

The analysis of each term closes with the Recommended Translation, which in the case of the term *regular resources* is the same as found in the codified resource (UNTERM). All the terms from the Recommended Translation were represented in chart 3 “Recommended Translation for the Terms Translated Descriptively in Codified Resources”.

The second section of the Case Study presents the statistics and results of Recommended Translation. The results reveal the patterns for the use of Descriptive Translation methods. Calque and Descriptive Translation and Pure Descriptive Translation disclose the specific reasons for Descriptive Translation use: Content and Form of a source term or Figurativeness, which have been described in detail. Each technique was analyzed regarding its competitiveness and practical use, which has been achieved using comparison with alternative translation methods and term form stability.

Some terms were not included in the classification (76 terms) because they are of little interest for the research. The majority of these belong to related subject fields, e.g. Law (*criminal law, to file a lawsuit, prosecutor’s office* etc.); Politics (*ballot-paper voting, tax return* etc.) and Economics (*competition, macro-economic factors* etc.). Some terms are frequent in general language and have not considerably changed their meaning within Corporate Governance Terminology: operations, event, independence etc. Such terms were eliminated from classification, because they could have impaired the statistics.

All the term creation methods were distributed between the specific groups based on the analysis of the examples.

2. Descriptive Translation methods. Analysis.

In the course of the research the descriptive forms of the Russian terms were grouped into categories. Each term was analyzed considering its form and meaning. The following descriptive term formation methods have been identified:

Pure Descriptive Translation is a translation method that focuses on the content of a term, i.e. its semantic components when taken as a whole. Pure Descriptive Translation is only oriented at the content of a term; the form of the source term is ignored or influences it to a negligible extent. For example, *non-incorporated*: *без образования юридического лица* (IFC) (bez obrazovanija juridicheskogo lica; L.t.: without formation/registration of a legal entity (person));

Descriptive Translation (hereafter – DT) and Calque is a translation method combining descriptive elements with elements of a source term transferred to a target term by using Calque or Semantic Calque. In Calque, term components are translated separately; however, the choice of translation equivalents is influenced by each component. For instance, *pre-emptive right*: *преимущественное право приобретения* (IFC) (preimushhestvennoe pravo priobretenija; L.t.: privileged right for acquisition); *преимущественное право приобретения акций* (Ruscorpora) (preimusshestvennoe pravo priobretenija akcij; L.t.: privileged right (of) the acquisition of shares); *преимущественное право на приобретение акций* (Ruscorpora) (preimusshestvennoe pravo na priobrenenie aktcij; L.t.: privileged right for acquisition of shares);

DT and Direct Loan is a translation method combining descriptive elements with elements transferred to a target term using transcription or transliteration. The choice of a translation equivalent is influenced by each component of source term. For example, *affiliate*: (Direct Loan (with assimilation) + DT) *аффилированная компания* (IFC) (affilirovannaja kompanija; L.t.: affiliated company);

DT with Additional or Irrelevant Components is a translation method implying the use of extra explanatory elements within the target term. These components can be easily changed for

shorter ones or can be removed completely. They usually bear a very low semantic load, e.g. “так называемый” (L.t.: so called), “указанный” (L.t.: indicated), “который” (L.t.: which). Some elements contain information which is not explicit in the source term; they cannot be retrieved from either the etymology of a term or its definition. These components do not contribute to term transparency or the practical use of a term. The elements can be irrelevant and may not match the style or grammar patterns of LSP. For example, *key item management reporting system: система отчетности в области управления по основным направлениям деятельности* (UNTERM) (sistema otchetnosti v oblasti upravlenija po osnovnym napravlenijam dejatel'nosti; L.t.: the system of reporting in the field of management under the main courses of activity);

DT, Calque and Direct Loan is a marginal category that contains descriptive elements and elements retrieved from the source term using Calque or Direct Loan. This method is rarely used (see table 17).

2.1. Pure Descriptive Translation

Pure DT is a conventional DT group based on the content of a term, which does not employ Calque or Irrelevant Components. The method is often followed by short translation equivalents, or descriptive form variations. Pure DT focuses, above all, on the content of a term, although in some cases the form of a source term can exert an implicit influence on the choice of DT. For this reason, all the cases can be separated into content-oriented DT and form-oriented DT.

2.1.1. Content-oriented DT

The use of DT can be triggered by the content of a source term. In this situation, DT can be considered as content-driven or content-oriented, as it aims to disclose semantically-dense or figurative content. Content-oriented DT comprises the cases of generalization, concretization and disclosure of figurative meaning. The main problem of DT stems from the use of the same term components for the creation of different terms within the field of Corporate Governance.

2.1.1.1. Pure DT. Generalization.

Generalization of a term taken in general, or even generalization of its components can be considered as one of the most frequent reasons for the use of Pure DT. This method is used to avoid the potential ambiguity of Calque or Direct Loan forms.

The term **stakeholder** can be considered one of the most interesting cases of Pure DT. The term is defined “a party that has an interest in an enterprise or project” (Investopedia). Its analysis revealed the following equivalents and their use in Russian:

Table 1. Stakeholder

A party that has an interest in an enterprise or project. The primary stakeholders in a typical corporation are its investors, employees, customers and suppliers. However, modern theory goes beyond this conventional notion to embrace additional stakeholders such as the community, government and trade associations (Investopedia).

1.	Pure DT Заинтересованное лицо (IFC)
	Zainteresovannoe lico
	L.t.: an interested person/entity
	Ruscorpora: M.c.: 36 doc., N.c.: 569 doc. Заинтересованным лицам обращаться в экономический отдел компании по тел. (Jelektronnoe ob"javlenie (2005). Ruscorpora).
2.	Pure DT Заинтересованная сторона (OECD-1)
	Zainteresovannaja storona
	L.t.: an interested party
	Ruscorpora : M.c.: 245 documents; N.c.: 691 documents Теперь заинтересованные стороны ждут решения московской экологической экспертизы. (Maletin, 2003. Ruscorpora) L.t.: interested parties
3.	Pure DT Участник совместного дела (Lingvo)
	Uchastnik sovmestnogo dela
	L.t.: a participant of a joint business Ruscorpora: 0 doc.
4.	Pure DT + a comment (legal term) Депозитарий спорного имущества (лицо, сохраняющее имущество третьих лиц до тех пор, пока суд не решит, кому оно должно быть присуждено) (Lingvo Economics, Lingvo Law)
	Depozitariy spornogo imushchestva (a comment)
	L.t.: a depositary of a joint property (a person/entity saving the property of third parties until the court decides who should own it) Ruscorpora: 0 doc.
5.	Direct Loan (transcription) Стейкхолдер (IFC)
	L.t.: a stakeholder (Direct Loan (transcription: Stejkhoulder))
	Ruscorpora: Another spelling: Stejkhoulder: M.c.: 1 doc.; N.c.: 1 doc. Направления финансирования определяются в ходе исследований, глубокого анализа и периодически пересматриваются в зависимости от достигнутых целей и меняющихся требований заинтересованных сторон (стейкхолдеров) (Korporativnaja social'naja otvetstvennost': i cel', i sredstvo, 2004. Ruscorpora). Это вопрос корпоративного конфликта, и он более широкий и включает всех стейкхолдеров (Zachem komitetu soveta direktorov sobstvennyj bjudzhet, 2008. Ruscorpora).
6.	Direct Equivalent (general use)

Пайщик (Lingvo)
Paishhik
L.t.: shareholder
Ruscorpora: N.c.: 64 doc. ; M.c.: 48 doc. <...> сейчас российский пайщик может выбрать фонд, который инвестирует в акции риэлторских и девелоперских компаний Азиатского региона <...> (Koshkarov, 2008. Ruscorpora).
RECOMMENDED TRANSLATION: Pure DT Заинтересованное лицо Zainteresovannoe lico L.t.: an interested person/entity

The term *stakeholder*, i.e. the one who holds a stake (in a company) has a similar form to the term *bondholder*, which was borrowed into Russian using Calque: *владелец облигаций* (vladelec obligacij, L.t.: an owner of bonds) (IFC), *держатель облигаций* (derzhatel' obligacij, L.t.: a holder of bonds) (Lingvo). However, the term *stakeholder* has a pure descriptive form in Russian: *заинтересованное лицо* (IFC) (zainteresovannoe lico, L.t.: a person concerned, or an interested person) or *заинтересованная сторона* (OECD-1) (zainteresovannaja storona, L.t.: an interested party). All the term components of the source term were made explicit in the target terms: “a person, group or organization that has interest or concern in an organization” (Business Dictionary).

The term component *лицо* (lico; L.t.: a face, i.e. a person, a representative) is common in the field of Management: *лицо, предоставляющее право* (UNCITRAL-1) (lico, predostavljaushhee pravo, L.t.: a person, granting a right, grantor), *подтверждающее лицо* (UNCITRAL-1) (podtverzhdashhee lico, L.t.: confirmer), *высшее должностное лицо* (UNTERM) (visshee dolzhnostnoe lico, L.t.: a chief official person, Chief Executive Officer (CEO))

The existence of another descriptive form in Russian, *заинтересованная сторона* (zainteresovannaja storona, L.t.: an interested party), indicates that the term component “лицо” is not fixed in Russian. Both term components can form the definition of the English term: “a party that has an interest in an enterprise or project. The primary stakeholders in a typical corporation are its investors, employees, customers and suppliers” (Investopedia). The frequent use of both forms justifies that the terms function in Russian (see the examples in table 1). The range of implicit term components is wide: “modern theory goes beyond this conventional notion to embrace additional stakeholders such as the community, government and trade associations”

(Investopedia). Accordingly, in Russian the term component “holder” should be specified using DT or, alternatively, translated using Calque. One more example of the generalization of the term component “holder” is offered in the Lingvo Dictionary: *участник совместного дела* (Lingvo) (*uchastnik sovместnogo dela*; L.t.: a participant of a joint business) (see table 1). The term component justifies the use of descriptive elements and makes its form clearer: “joint business”. The dictionary contains one more descriptive translation of the source term: *депозитарий спорного имущества* (Lingvo) (*depozitarij spornogo imushhestva*; L.t.: a depository of a joint property). This Russian term is a paraphrase of the previous one; however, it is more concrete and modern. It uses the term component “депозитарий” (a depository), which is created in Russian using a Direct Loan and the assimilation of the term ending. Neither descriptive term is used frequently, which is indicated by Ruscorpora (see table 1).

Inasmuch as the term is widespread in the sphere of Corporate Governance, the more concise form is preferable. The term form *стейкхолдер*, created using transcription, is not transparent, but it contributes to the innovative nature of the terminology. Although the Russian term seems convenient, it is not universal, since another transcription version exists: *стейкхолдер* (IFC) (see table 1). The first term differs from the second one only at the expense of one letter –“y”– and its sound (u): ('steik,høldə) (Lingvo). Nevertheless, it hinders the path to the standardization of the terminological system. A Direct Equivalent is also possible in Russian: *пайщик* (Lingvo) (*paishhik*) (see table 1). The term has a long history and its meaning is often considered as archaic.

Taking into consideration the wide range of possible equivalents of the source term in Russian, the term form created by transcription may seem the most appropriate one. However, its use in Ruscorpora is unstable and limited (see table 1). According to the frequency of use of each term, the most relevant term translation method is Pure DT, i.e. *заинтересованное лицо* (*zainteresovannoe lico*; L.t.: an interested person/entity), or *заинтересованная сторона* (*zainteresovannaja storona*; L.t.: an interested party). The first can be found in as many as 605 Ruscorpora documents, but its presence is outnumbered by that of the second one: 936 documents. Both of them are relevant and widely used, but the term *заинтересованное лицо* is more general and can substitute the other, and that is why it can be recommended as the translation of the term *stakeholder*.

Pure DT can be used to make all the semantic components of a term transparent. The form of a term cannot be shaped with the help of Calque because this construction cannot always be incorporated into the Russian system. Transcription and transliteration cannot be dismissed as irrelevant in this case; however, their use can lead to complete demotivation. These terms are not easily found in dictionaries, glossaries or language corpora, because they have a wide range of different forms. Term components can be created using generalization or concretization.

As a part of LSP, management terms should follow the requirements conventionally attributed to terms. We consider the term conciseness rule to be the most contradictory of all the restrictions. It is not only the guideline for all term formation methods, but also the least reliable one for term accuracy and transparency.

2.1.1.2. Pure DT. Concretization

Pure DT can not only generalize the meaning of a term, but can also make it specific, using explanatory elements.

In this case, the DT of a term, triggered by its content, focuses on the specific meaning of the term within the Corporate Governance terminology. For example, the term *amicably* meaning *in a friendly way* (see table 2) in LSP (Lingvo) was borrowed into Russian in the following form: *по взаимному согласию, путем переговоров* (IFC) (po vzaimnomu soglasiu, putem peregovorov, L.t.: according to mutual agreement; using negotiations). The English term *amicable* in the sphere of Corporate Governance has the following meaning: “having or marked by agreement in feeling or action” (Merriam-Webster). Accordingly, the semantic components “agreement” or “negotiations” are essential to describe the term meaning.

Table 2. Amicably

Amicable: having or marked by agreement in feeling or action <the contract negotiations between the hotel workers and management were reasonably *amicable*> (Merriam-Webster).

1.	Pure DT По взаимному согласию (IFC)
	Po vzaimnomu soglasiju
	L.t.: using negotiations
	Ruscorpora: M.c.: 3 doc.; N.c.: 92 doc. Компетентные органы Договаривающихся Государств принимают по взаимному согласию решения о том, как реализовать предусмотренные настоящим Соглашением нормы, касающиеся удержания налогов у источника (Dogovor o nalogooblozhenii (1999). Ruscorpora). L.t.: take decisions under a mutual agreement
2.	Pure DT Путём переговоров (IFC)
	Putjom peregovorov
	L.t.: using negotiations
	Ruscorpora: M.c.: 12 doc., N.c.: 144 doc. Все споры, возникающие между сторонами, решаются путём переговоров (Dogovor o dostupe v internet (2003). Ruscorpora). L.t.: all the disputes arising between the parties are solved using negotiations
3.	Pure DT (general use) Мирным путём (Lingvo Law)
	Mirnym putjom
	L.t.: in a peaceful way
	Ruscorpora (general use): N.c.: 385 doc., M.c.: 5 doc. Оппозиционные политические организации хотели бы решать проблемы мирным путем (Svicherevskij, 2011. Ruscorpora).
4.	Pure DT (general use) Дружеским образом (Lingvo Law)
	Druzheskim obrazom
	L.t.: in a friendly way
	Ruscorpora: 0 doc.
5.	Direct Equivalent (general use) Дружески; дружественно; дружелюбно (Lingvo Universal)
	Druzheski, druzhestvenno, druzheljubno
	L.t.: in a friendly way, in a friendly manner
RECOMMENDED TRANSLATION:	
Pure DT	
путём переговоров	
Putjom peregovorov (L.t.: using negotiations)	
Or	

Pure DT (general use)
Мирным путём (Lingvo Law)
Mirnym putjom
L.t.: in a peaceful way

The IFC glossary equivalents are separated by a comma, which makes it unclear whether we have two separate translations or just one. Nevertheless, term use (see table 2) justifies that the terms can be used independently in Russian. Both terms, *по взаимному согласию* and *путем переговоров* (IFC) can be considered to be full-fledged equivalents of the source term. The first one uses a preposition “по” and the dative case of an adjective and a noun, which makes it close to the English equivalent “according to”. The second descriptive form uses instrumental case in Russian denoting manner “by means of”, which corresponds in its meaning to an adverb in English.

The general meaning of the source term “in a friendly way”, which is literally represented in Russian: *дружеским образом* (Lingvo) (*druzheskim obrazom*, L.t.: in a friendly way), *мирным путём* (Lingvo Law) (*mirnym putjom*, L.t.: in a peaceful way), can compete with the previously mentioned terms in their practical use. These terms are widely used in the restricted context of LSP (see table 2).

The term *путем переговоров* (IFC) appears in as many as 156 Ruscorpora documents, while the term *мирным путём* (Lingvo) can be found in a total of 390 files. The latter can be used in more general contexts, while the meaning of the former is restricted. Both of them can be recommended as equivalents for the term *amicably* for use in different contexts within the field of Corporate Governance.

2.1.1.3 Pure DT. Etymologically-Motivated terms

Pure DT is an explanation of a source term, usually based on its definition. Pure DT often focuses on compensating for the etymological and semantically-dense meaning of a term using descriptive elements. It usually leads to the generalization of a term, making it less specific.

The Management term *by-laws (bye-laws)* consists of different components, not easily retrieved from its form. The etymology of the first component of this term (“by”) is equivalent to “town” (Scandinavian) (Dictionary.com). Accordingly the term refers to “town law”.

Nevertheless, the English term is used for the generalized notion in English: “by-laws are *internal documents, a set of rules* that enables each organization to conduct its affairs” (Srinivas, 2014); “the *bylaws* of a corporation contain the *rules and procedures* that govern the rights and powers of shareholders, directors, and officers” (All Business); “*bylaws* are *the rules* of a corporation, established by the board of directors during the process of starting a corporation” (About.com).

Table 3. By-laws

A rule adopted by an organization chiefly for the government of its members and the regulation of its affairs (Merriam-Webster).

1.	Additional or Irrelevant Components Внутренние документы, правила и положения (компании) (IFC)
	Vnutrennie dokumenty, pravila i polozhenija (kompanii)
	L.t.: internal documents, rules and provisions (of a company)
	Ruscorpora: 0 doc.
2.	Pure DT Внутренние документы (компании) (Ruscorpora)
	Vnutrennie dokumenty (kompanii)
	L.t.: internal documents (of a company)
	Ruscorpora: N.c.: 6 doc., M.c.: 1 doc. ... на основе российских аналогов формируются учетная политика, отвечающая требованиям МСФО, которая войдет в комплект финансовой отчетности, и рабочий план счетов (если это необходимо), который является внутренним документом компании (Transformacija rossijskoj otchetnosti v otchetnost', sostavlennuju v sootvetstvii s MSFO, 2004. Ruscorpora). L.t.: an internal document of a company
3.	Additional or Irrelevant Components Внутренние документы общества (Ruscorpora)
	Vnutrennie dokumenty obshhestva
	L.t.: internal documents of a company
	Ruscorpora: M.c.: 23 documents., N.c.: 89 doc., Кстати, собрание обновило ряд внутренних документов акционерного общества , в том числе его устав (Nikolaev, 2002. Ruscorpora). L.t.: a number of internal documents of a joint-stock company <...> документы, подтверждающие права общества на имущество, находящееся на его балансе; внутренние документы общества ; положение о филиале или представительстве общества; (Federal'nyj zakon «Ob akcionerных obshhestvah» (1995) , 2004). Ruscorpora). L.t.: internal documents of a company
5.	Pure DT (legal term) Постановление органа местной власти (Lingvo)

	Postanovlenie organa mestnoj vlasti
	L.t.: the order of a local authority
	Ruscorpora: N.c.: 1 doc. Так, по требованию прокуратуры Челябинской области отменено постановление представительного органа местной власти Октябрьского района об утверждении положения о налоге на рекламу <...> (Itogovuj vupusk, 2006. Ruscorpora).
6.	Pure DT Подзаконный акт (Lingvo)
	Podzakonnyj akt
	L.t.: subordinate legislation act
	Ruscorpora: N.c.: 98 doc. С вводом в действие Федерального закона «Отехническом регулировании» и других подзаконных актов обозначился системный подход и проблемам обеспечения безопасности (промышленной, экологической) (Sozdanie sistemy bezopasnoj jekspluatacii gazopromyslovogo oborudovanija, 2004. Ruscorpora)
7.	Pure DT Правила внутреннего распорядка (корпорации, общества) (Lingvo Economics)
	Pravila vnutrennego rasporyadka
	L.t.: the rules of internal order (of a corporation, a society)
	Ruscorpora: M.c.: 18 doc.
8.	Additional or Irrelevant Components Копия устава и/или нормативных документов, регулирующих деятельность организации (ECOSOC)
	Kopiya ustava i/ili normativnyh documnetov, reguliruyshih deyatel'nost' orgnaizarzii
	L.t.: a copy of a charter and/or normative documents regulating the activity of an organization)
	Ruscorpora: 0 doc.
7.	Additional or Irrelevant Components Копии документов, где расписаны права и обязанности (Ruscorpora)
	Kopii documentov, gde raspisany prava y obyazannosti
	L.t.: Copies of the documents where the rights and obligations are described
	Ruscorpora: 1 doc. <...> согласно соглашению, банк обязан подтвердить получение копий документов, где расписаны права и обязанности члена Visa , и инструкции для пользователей ее услугами – By-Laws and Operating regulation of owner (Barsukova, 2004. Ruscorpora). L.t.: according to the agreement, the bank should confirm that the copies of the documents, describing the rights and obligations of Visa members and instructions for the service users, were received
8.	Direct Equivalent Положения (IFC-RCGP)
	Polozhenija
	L.t.: Provisions
	A comment: “положение” has another meaning: “position”, which complicates the search of examples.

	Examples: company has developed and follows by-laws regulating the activities and working procedures of the corporate bodies... (IFC-RCGP). В обществе приняты положения, регулирующие деятельность и порядок работы корпоративных органов ... (IFC- RCGP (Russian))
9.	Direct Equivalent Устав (организации) (Lingvo)
	Ustav (organizacii)
	L.t.: a charter
	Examples: Ruscorpora: М.с.: 329 doc. N.c.: 3 601 doc. Это право выбора образовательного учреждения, которое прописано в уставе (Kryl'cova, 2011. Ruscorpora)
10.	Pure DT Уставные нормы (Lingvo Economics)
	Ustavnye normy
	L.t.: charter standards
	Ruscorpora: N.c. 9 doc. За неисполнение уставных норм лиги исключены «Кавказтрансгаз» (Изобильный), «Жемчужина» (Буденновск) и «Балтика-Тарко» (Калининград) (Vtoroj divizion vyhodit na pole bez jelistinskogo «Uralana», 2003. Ruscorpora)
RECOMMENDED TRANSLATION: Pure DT Внутренние документы (компании) Vnutrennie dokumenty (kompanii) L.t.: internal documents (of a company)	

The current English term *by-laws* nowadays presents an interesting case because it is motivated etymologically yet corresponds to the morphological rules of modern language (the component “by” may be perceived as a preposition, not causing any inconvenience for practical use).

The transfer from the English term to the Russian one can potentially lead to a number of losses and/or sacrifices. First of all, in theory we can preserve term conciseness by implementing the short form to the Russian term: *устав* (ustav), etc. Nevertheless, such a term has a more precise meaning: a *charter*. Secondly, we can try to translate a term using transliteration or transcription, but in this case, we are faced with a strange form in Russian and clarity is lost: *бай-ло(с)*. In this respect, we can say that Calque (or Loan Translation) should be removed completely in this case. There is no single morphological structure in Russian which will potentially correspond to the English one. DT seems to be the only relevant method in this situation:

by-laws: внутренние документы, правила и положения компании (vnutrinnye documenty, pravila i polozhenija kompanii; L.t.: the private documents, rules and regulations of a company) (IFC); *уставные нормы (корпорации); устав (корпорации); подзаконный акт; постановление органа местной власти; автономные правила* (ustavnye normy (korporacii), ustav (korporacii), podzakonnyj akt, postanovlenie organa mestnoj vlasti, avtonomnye pravila; L.t.: authorized norms (of a corporation), a charter (of a corporation), a subordinate regulatory act, an administrative bill, autonomous rules) (Lingvo).

Futhermore, we also face a problem with the usage of parts of the terms in different codified resources and consequently in translations, manuals and business affairs related to the field.

In Russian term components are made explicit with the help of enumeration. Accordingly, the requirements of conciseness and accuracy are not fulfilled. The following definitions of the term highlight all the term components used in the Russian form, e.g. “rule”, “organization”, “internal” : “a rule adopted by an organization chiefly for the government of its members and the regulation of its affairs” (Merriam-Webster); “by-laws are internal documents, a set of rules that enables each organization to conduct its affairs” (Srinivas, 2014). Nevertheless, descriptiveness in this case is only partial, because the Russian term is explicit to a limited extent. This makes it different from the definition of the English term.

As a result, term conciseness - one of the most important term formation requirements - sometimes contradicts another term formation restriction – term transparency, which supports clear content and form of a term.

The form of the term *внутренние документы, правила и положения компании* is unstable and not fixed. There are different variations of the term in different contexts in Russian. Generalization can be used as an alternative method, e.g *положения* (polozhenija: regulations) or *внутренние документы* (vnutrennie documenty: internal documents) or *внутренние документы общества* (Ruscorpora) (vnutrennie dokumenty obshhestva: internal documents of a company) (see the table 3):

“the company has developed and follows by-laws regulating the activities and working procedures of the corporate bodies...” (IFC-RCGP).

“В обществе приняты положения, регулирующие деятельность и порядок работы корпоративных органов ... (IFC- RCGP (Russian)); кстати, собрание обновило ряд внутренних документов акционерного общества, в том числе его **устав**” (Nikolaev, 2002. Ruscorporata) (L.t.: a number of internal documents of a joint-stock company)

This alternative has a more general meaning and its use can be justified if the context restricts the meaning of the term. The advantage of the term form is in its conciseness. In dictionaries the following forms of the term can be found: *уставные нормы, устав* etc. (Lingvo) (ustavnye normy, ustav, L.t.: charter regulations, charter) etc. (see table 3). This proves that different term forms can be used in Russian.

As far as DT is concerned, not only can enumeration be used in different contexts, but also in constructions which comprise additional descriptive elements and participial constructions. The following equivalent of DT is provided in the dictionaries: *постановление органа местной власти* (Lingvo) (postanovlenie organa mestnoj vlasti, L.t.: an order of local authority). The use of the term form is irrelevant if compared to the term forms seen above, because the concrete term components can easily be omitted.

Some contexts contain even more expanded descriptive forms: a copy of the constitution and/or by-laws of an organization: *копия устава и/или нормативных документов, регулирующих деятельность организации* (ECOSOC) (L.t.: a copy of a charter and/or normative documents regulating the activity of an organization):

“согласно соглашению, банк обязан подтвердить получение **копий документов, где расписаны права и обязанности члена Visa**, и инструкции для пользователей ее услугами – By-Laws and Operating regulation of owner” (Barsukova, 2004. Ruscorporata) (L.t.: according to the agreement the bank should confirm that the copies of the documents, describing the rights and obligations of Visa members and instructions for the service users, were received).

The aim of descriptive forms is to make the content of the English term clear and transparent; however, the use of these terms is undesirable because it makes the term form specific for a certain context and difficult to use in other contexts. According to the Russian equivalents used

in Ruscorpora, the short term forms are the most frequent in their use, although they make reference to a specific context: *внутренние документы (компании, общества)* (vnutrennije documenty kompanii, obsshestva; L.t.: internal documents (of a company, society)). The term form *внутренние документы* is used in as many as 119 Ruscorpora documents, although with different meanings when regarding a company, or a society. For this reason, the following descriptive translation can be recommended as the most relevant for the English term *by-laws*: *внутренние документы* (vnutrennije documenty; L.t.: internal documents).

2.1.1.4. Pure DT. Figurative Meaning

Content-oriented DT is similar to definitions, providing enough information to understand the meaning of a term. In most cases, the DT within this category corresponds to figuratively motivated source terms, created with the help of semantic transfer. The term *dead hand* illustrates this case.

Table 4. Dead hand (figurative meaning)

An inalienable possession of lands or buildings by an ecclesiastical or other corporation (Merriam-Webster);

The condition of lands or tenements held without right of alienation, as by an ecclesiastical corporation; inalienable ownership (Dictionary.com).

1.	Pure DT
	Владение без права передачи (IFC; Lingvo)
	Vladenie bez prava peredachi
	L.t.: ownership without the right of assignation/transfer
	Ruscorpora: N.c. 1 doc. (not a full match) ДОЛЯ БЕЗ ПРАВА ПЕРЕДАЧИ (A u nas vo dvore, 2005. Ruscorpora). The Internet: the term is quite often used and mentioned in the dictionaries: "мертвая рука" - термин, означающий "владение без права передачи" (Grigorjan, 2012).
2.	Calque (figurative meaning)
	«Мёртвая рука» (владение недвижимостью без права передачи) (Lingvo)
	Mjortvaja ruka (the possession of a real estate without the right of assignation)
	Ruscorpora: the term is used in different fields The Internet: the term is used, but is difficult to find on the Internet (see the abovementioned example)
3.	Additional or Irrelevant Components
	Неотчуждаемое право собственности на недвижимость, принадлежащую какому-

либо учреждению (церковному, благотворительному и т. п.) (Academic)
Neotchuzhdaemoe pravo sobstvennosti na nedvizhimost', prinallezhashhuju kakomu-libo uchrezhdeniju (comment)
L.t.: Inalienable property right on real estate, belonging to an institution (church, charity etc.)
Ruscorpora: 0 results Note: alienation in mortmain — продажа недвижимости «под мертвую руку» (церковному, благотворительному и т. п. учреждению без права ее дальнейшего отчуждения) The Internet: the term is used in the dictionaries. «Мёртвая рука. В римском праве неотчуждаемое право собственности на недвижимость, принадлежащую корпорации» (Law Today).
RECOMMENDED TRANSLATION: Pure DT Владение без права передачи Vladenie bez prava peredachi L.t.: ownership without a right of assignation/transfer

In this case Calque is not usually applied to a figurative term element, but rather its meaning is explained. The term *dead hand* and its synonym *mortmain* (Lingvo) stand for “an inalienable possession of lands or buildings by an ecclesiastical or other corporation” (Merriam-Webster). The old English word *mortmain* “comes from the Old French words "morte" (meaning "dead") and "main" (meaning "hand")” (Merriam-Webster). Both *dead hand* and *mortmain* currently “describe property that is left to a company, church, or charity in perpetuity” and refer to the tradition of “the dead exercising posthumous control over their property by dictating how it must be used after they die” (Merriam-Webster).

The analysis of the dictionaries, glossaries and Ruscorpora revealed three forms of the term in Russian (see table 4). One of the term forms was created using Calque: *мёртвая рука* (Lingvo) (mjortvaja ruka). Nevertheless, such a term form is rarely used in the fields of Economics, Law or Management with the initial figurative meaning. In addition to this, it is often used with comments or is accompanied by a descriptive term form (see table 4).

Another term form in Russian was created with the help of DT, describing the actual process: *владение без права передачи* (vladenie bez prava peredachi, L.t.: the possession without the right of transfer (into the ownership)). The descriptive form of the term is oriented towards its function in the special field of Corporate Governance and reveals its figurative meaning. It is often used as the definition for the term *мёртвая рука*: which is often used and mentioned in the dictionaries): “"мертвая рука" - термин, означающий "владение без права передачи"”

(Grigorjan, 2012) (L.t.: “dead hand” – the term meaning “the possession without the right of assignation”).

Another term form can be attributed to the group of Additional or Irrelevant Components because of its extra explanatory term components: *неотчуждаемое право собственности на недвижимость, принадлежащую какому-либо учреждению* (церковному, благотворительному и т. п.) (Academic) (neotchuzhdaemoe pravo sobstvennosti na nedvizhimost', prinadlezhashhuju kakomu-libo uchrezhdeniju (comment); L.t.: inalienable property right on real estate, belonging to an institution (church, charity etc.). The Russian term is used in the dictionaries on the Internet; however, it is mostly used as a definition for the term, created using Calque: *мёртвая рука*. Nevertheless, the term form *мёртвая рука* is not recommended as the translation for the English term *dead hand* because of its lack of clarity, and active usage in other fields.

The term form *владение без права передачи* (IFC; Lingvo) (vladenie bez prava peredachi; L.t.: ownership without the right of assignation/transfer) may be considered as the relevant translation of the source term, because of its transparent and convenient form and high possibility for its practical use.

2.1.1.5. Pure DT. Explanation of Content Using Components of Other Terms

The term *to go public* in Russian represents a classic Pure DT case, i.e. the term form has a purely descriptive form aimed at the disclosure of the term content. However, its form is ambiguous, because it is based on the content components, which are present in other terms from the same field.

Table 5. Go public (about a company)

Going public refers to a private company's initial public offering (IPO), thus becoming a publicly traded and owned entity (Investopedia).

1.	Pure DT
	Войти в листинг фондовой биржи (IFC)
	Vojti v listing fondovoj birzhi
	L.t.: to enter in the listing of a stock exchange
Ruscorpora: 0 doc.	
2.	Pure DT
	(Быть) включённым в листинг фондовой биржи (Ruscorpora)
	(Byt') vkluchjonnym v listing fondovoj birzhi
	L.t.: to be included into the listing of a stock exchange
	M.c.: 3 doc., N.c.: 16 doc. Концерн становится первой германской фирмой, акции которой включены в листинг Нью-Йоркской фондовой биржи (Zubov, 1996. Ruscorpora). L.t.: ... the first German firm, whose shares are included into the listing of the New York stock exchange.
3.	Pure DT
	Быть (внесённым) в листинг фондовой биржи (Ruscorpora)
	Byt' vnesjonnym v listing fondovoj birzhi
	L.t.: to be inserted into the listing of a stock exchange
M.c.: 1 doc. <...>официальный журнал Европейского союза опубликовал Директиву (распоряжение), требующую от компаний, внесённых в листинг европейских фондовых бирж , готовить с 2005 г. свою консолидированную отчётность в соответствии с нормами МСФО (Evropejskij, forum buhgalterov, 2003. Ruscorpora). L.t.: ...the companies, introduced (inserted) into the listing of the European stock exchanges...	
4.	Pure DT
	Получать листинг фондовой биржи (Ruscorpora)
	Poluchat' listing fondovoj birzi
	L.t.: to receive listing of a stock exchange
M.c.: 1 doc., N.c.: 4 doc., В последние дни 2008 года концерн «Тракторные заводы» (КТЗ) получил листинг на Франкфуртской фондовой бирже (Shabashov, 2009. Ruscorpora). L.t.: the concern ... received a listing at the Frankfurt stock exchange.	
5.	Direct Equivalent (general use)
	Получать огласку (Lingvo)
	Poluchat' oglasku
	L.t.: to receive publicity
Ruscorpora: about a company 0 matches	
6.	Calque (general use)

Стать публичной (о компании) (IFC)
stat' publichnoy (o kompanii)
L.t.: to become public (about a company)
Ruscorpora: general meaning
RECOMMENDED TRANSLATION: Pure DT (БЫТЬ) включённым в листинг фондовой биржи (Byt') vkluchjonnym v listing fondovoj birzhi L.t.: to be included into the listing of a stock exchange

The descriptive term *войти в листинг фондовой биржи* (IFC) conveys the meaning of the source term taken as a unit: to be included in the listing of a stock exchange. The term *listing* can be defined as follows: “acceptance of a qualifying security for trading over a stock exchange” (Business Dictionary). *To go public* in its turn means “...becoming a publicly traded and owned entity” (Investopedia). In this respect the element *stock exchange* could be considered to be extra explanatory; however, the term *listing* itself in Russian is not transparent and that is why the use of an additional explanation is justified. The Russian term preserves all the elements necessary for the term to be understood in the field of Management, including the financial term *listing* within the target term. It makes the term form different from a simple definition.

The descriptive term *войти в листинг фондовой биржи* (IFC) is not the only equivalent to the English term in Russian. The verb *войти* can be substituted by many other verbs. The following verbs in Russian can be transformed into participles and omit the performer of the action (see table 5): *включать в листинг фондовой биржи* (Ruscorpora), (*vkljuchat' v listing fondovoj birzhi*, L.t.: to include into the listing of a stock exchange), *вносить в листинг фондовой биржи* (Ruscorpora) (*vnosit' v listing fondovoj birzhi*, L.t.: to insert into the listing of a stock exchange), *получать листинг фондовой биржи* (Ruscorpora) (*poluchat' listing fondovoj birzi*, L.t.: to receive listing of a stock exchange). The existence of similar forms does not contribute to the standardization and unification of the terminological system. The term forms employing the verb “быть” (to be) and participles “включённый” and “внесённый” (included, inserted) are difficult to identify as fixed terms, because the verb “быть” (to be) is not used in the present tense in Russian:

“Концерн становится первой германской фирмой, акции которой **включены** в листинг Нью-Йоркской фондовой биржи” (Zubov, 1996. Ruscopora) (L.t.: <...> the first German firm, whose shares **are included** into the listing of the New York stock exchange).

The term *статья публичной (о компании)* (IFC), created using Pure Calque, is offered as an alternative translation by the IFC glossary. Although it seems convenient, the term form in Russian is ambiguous, because the term component “публичный” has different semantic undertones, such as “common”, “overt”, “available” or even “indecent”.

The analysis of Russian equivalents in Ruscorpore provided the most prevalent term from all the variations of possible translation: *(быть) включённым в листинг фондовой биржи* (Ruscorpore) ((byt') vkljuchjonnym v listing fondovoj birzhi; L.t.: to be included into the listing of a stock exchange). The term appears in a total of 19 documents, surpassing other equivalents. This translation can be recommended as relevant for the English term *to go public*, with the indication of all the grammatical forms of the participle in Russian: “**БЫТЬ ВКЛЮЧЁННЫМ**” (to be included), “**ВКЛЮЧЁННЫЙ**” (included, a participle), “**ВКЛЮЧЁН**” (a short participle), “**БЫЛ/БУДЕТ ВКЛЮЧЁН**” (was/will be included).

2.1.1.6. Pure DT. Ambiguity in interconnected spheres

As demonstrated in the previous paragraph, the main problem of DT stems from using the same term components for the formation of several terms within the same field or interconnected spheres.

It is interesting to note that many descriptive forms of different Russian terms contain similar term elements and cannot be easily distinguished by a common user of the glossaries. The analysis of the Corporate Governance term *drag-along right* showed that its Russian equivalents are close to those, which in English correspond to the Management term *freeze out* (see table 5 and 6 below). The latter is not present in the Corporate Governance field; however it belongs to the field of Management. The use of descriptive translation employing the same term components with a slight or insignificant difference within interconnected fields should be avoided. If such terms are substituted with more innovative, interesting forms using Calque,

short equivalents or Direct Loan, it can lead to far more diverse, concrete meanings within the field of Corporate Governance.

The comparison of the following terms illustrates the case of ambiguous Russian terms:

Table 6. Drag-along right (figurative meaning)

A right that enables a majority shareholder to force a minority shareholder to join in the sale of a company (Investopedia);

A right that allows majority shareholders to force minority shareholders to accept an agreement” (InvestorWords);

Majority shareholder's privilege of obligating the minority shareholders to sell their shares at a price offered in accordance with the shareholders agreement (Business Dictionary).

1.	Pure DT Право мажоритарного акционера принудить других акционеров продать свои акции на тех же условиях (IFC)
	Pravo mazhoritarnogo akcionera prinudit' drugih akcionerov prodat' svoi akcii na teh zhe uslovijah
	L.t.: a right of a majority shareholder to make other shareholders sell their shares under the same conditions
	Ruscorpora: 0 matches/rarely used on the Internet
2.	Additional or Irrelevant Components Обязанность миноритарного акционера продать свой пакет акций наряду с мажоритарным акционером на тех же условиях (Institutions of Civil Law and Modernization Of The Economy)
	Objazannost' minoritarnogo akcionera prodat' svoj paket akcii narjadu s mazhoritarnym akcionerom na teh zhe uslovijah
	L.t.: an obligation of a minority shareholder to sell one's own package of shares along with a majority shareholder under the same conditions
	Ruscorpora: 0 matches The Internet: «<...> обязанность миноритарного акционера продать свой пакет акций наряду с мажоритарным акционером на тех же условиях... Это так называемое Drag – along right» (Institutions Of Civil Law And Modernization Of The Economy).
4.	Calque Право потянуть за собой (Academic)
	Pravo potjanut' za soboj
	L.t.: the right to drag (smth./smb.) with you

	<p>Ruscorpora: 0 examples (except for general meaning) The use on the Internet (rare): The exact form: Еще один момент: есть ли у вас, вашей компании или группы инвесторов, с которыми вы находитесь в дружеских отношениях, право "потянуть за собой" (право акционеров, владеющих большей частью акций компании и поддержавших какое-л. предложение о покупке или поглощении компании, потребовать, чтобы и остальные акционеры приняли данное предложение и продали свои акции)? (Venture News). Not exact form: Drag-along — право потянуть за собой миноритариев в случае продажи акций мажоритарием. L.t.: the right to drag along minority shareholders in case of selling the shares by a majority (shareholder) (Centr upravljenija finansami)</p>
5.	<p>Pure DT Права подключения, права подключения к сделке (к продаже), права подключить (к продаже) (Academic)</p>
	<p>Prava podkljucheniya, prava podkljuchenija k sdelke (k prodazhe), prava podkljuchit' (k prodazhe)</p>
	<p>L.t.: the rights of joining, the rights to join the bargain (the sale), the rights to join (the sale)</p>
	<p>Ruscorpora: 0 examples The use on the Internet: general meaning</p>
<p>RECOMMENDED TRANSLATION: Calque Право потянуть за собой Pravo potjanut' za soboj L.t.: the right to drag (smth./smb.) with you</p>	

Table 7. Freeze out (Squeeze out) (figurative meaning)

An action taken by a firm's majority shareholders that pressures minority holders to sell their stakes in the company. A variety of maneuvers may be considered freeze-out tactics, such as the termination of minority shareholder employees or the refusal to declare dividends (Investopedia).

1.	<p>Pure DT Право мажоритарного акционера принудительно выкупать бумаги у других акционеров (Ruscorpora)</p>
	<p>Pravo majoritarnogo akcionera prinuditel'no vykupat' bumagi u drugih akcionerov</p>
	<p>L.t.: a right of a majority shareholder to buy out forcibly the documents of other shareholders</p>
	<p>Ruscorpora: N.c.: 1 doc. Конституционный суд (КС) решил, соответствует ли основному закону страны право мажоритарного акционера принудительно выкупать бумаги у других акционеров, если в его распоряжении находится 95% голосующих акций АО (Акционерov proverjat po Konstitucii, 2007. Ruscorpora). (L.t.: a right of a majority shareholder to buy out forcibly the documents of other shareholders).</p>
2.	<p>Pure DT =Squeeze-out Вытеснение (миноритарных акционеров) (Academic)</p>

	Вытеснять (например, мелких предпринимателей) (Lingvo)
	Vytesnjat' minoritarnyh akcionerov
	L.t.: to squeeze out minority shareholders
	Ruscorpora: N.c.: 1 doc. Глава Permira Томас Кренц не хочет идти на большие расходы, связанные с вытеснением миноритарных акционеров (Permira zavladel Hugo Boss, 2006. Ruscorpora).
3.	Pure DT = Squeeze out Уменьшение доли миноритарных акционеров (Academic)
	Umen'shenie doli minoritarnyh akcionerov
	L.t.: a reduction of a share of minority shareholders
	Ruscorpora: 0 matches
4.	Pure DT = Squeeze-out Принудительный выкуп (акций) (Academic)
	Prinuditel'nyj vykup (akcij)
	L.t.: an compulsory buy-out (of shares)
	Ruscorpora: M.c.: 1 doc., N.c.: 25 doc. После получения 95% «Интер РАО» имеет право объявить принудительный выкуп акций ТГК-11 (Just, 2012. Ruscorpora).
RECOMMENDED TRANSLATION: Pure DT Принудительный выкуп (акций) Prinuditel'nyj vykup (akcij) L.t.: an compulsory buy-out (of shares)	

The term *drag-along right*, which includes the phrasal verb *to drag along* can be translated using Calque : *право «потянуть за собой»* (Lingvo) (*pravo potjanut' za soboj*, L.t.: the right to drag (smth.) with you). The figurative meaning in this case is preserved, but the content of the term is not clarified.

The DT *право мажоритарного акционера принудить других акционеров продать свои акции на тех же условиях* (IFC) (*pravo mazhoritarnogo akcionera prinudit' drugih akcionerov prodat' svoi akcii na teh zhe uslovijah*, L.t.: the right of the majority shareholder to make other shareholders sell their shares under the same conditions), retrieved from the IFC glossary, discloses the meaning of the term. DT does not focus on the form of the English term, but on its figurative meaning. The principal semantic components are made explicit: “a right that enables a majority shareholder to force a minority shareholder to join in the sale of a company” (Investopedia); “a right that allows majority shareholders to force minority shareholders to

accept an agreement” (InvestorWords); “majority shareholder's privilege of obligating the minority shareholders to sell their shares at a price offered in accordance with the shareholders agreement” (Business Dictionary). The metaphoric form of the English term is not preserved in the Russian term due to the translators’ desire to make the form of the term transparent.

Although it seems unambiguous, the form of the term is not stable or fixed. There are numerous variations of the Russian form in different resources, including more concise term forms: *права подключения, права подключения к сделке (к продаже), права подключить (к продаже)* (Academic) (*pravo podkljuchenija, pravo podkljuchenija k sdelke (k prodazhe), pravo podkljuchit’ (k prodazhe)*, L.t.: the right of joining, the right to join the bargain (the sale), the right to join (the sale) (see table 6).

All the Russian terms highlight different semantic components of the English term. According to the definitions of the term in the source language (see table 6), the term component “minority shareholders” can mean such components as “other shareholders”, or “joint sale of shares”: “*обязанность миноритарного акционера продать свой пакет акций наряду с мажоритарным акционером на тех же условиях... Это так называемое Drag - along right*” (L.t.: a duty of a minority shareholder to sell their stock of shares along with a majority shareholder on the same terms) (Kotova-Smolenskaja, 2009).

The term component “on the same terms” is indispensable along with the term component “to sell the stock of shares”, regardless of the general meaning of the term “drag along”, which is also used in the sphere of Corporate Management to denote some mechanisms of joining a deal: “*разновидности «механизмов требования присоединения к сделке»*” (Dolinskaja & Faleev, 2010, p. 162) (*raznovidnosti mehanizmov trebovaniya prisoedinitysya k sdelke*).

All the abovementioned examples indicate that the target term form is redundant and not convenient to use. The term components “свой” (one’s), “другие” (others) etc. do not contribute to the transparency of the Russian term and make it appear between DT and Irrelevant Components. Accordingly a shorter form can be used in the field of Corporate Governance in order to prevent an ambiguous translation. Nevertheless the shorter term forms recommended in the dictionary were not found in the Ruscorpora documents (see the table 6): *права*

подключения, права подключения к сделке (к продаже), права подключить (к продаже) (Academic) (*prava podkljuchenija, prava podkluchenija k sdelke (k prodazhe), pravo podkljuchit' (k prodazhe)*), L.t. rights of joining, rights to join the bargain (the sale), the right to join (the sale)). The only term form which is used with relative frequency used on the Internet is *право потянуть за собой* (*pravo potjanut' za soboj*; L.t.: the right to drag (smth. /smb.) with you). This term was created using Calque with the corresponding figurative meaning, making its form recognizable, interesting and innovative within the field of Management. Nevertheless, the term is often used in a more expanded form with the aim to disclose its meaning (see table 6). Accordingly, the previously mentioned term may be recommended as a translation for the English term *drag along right* with the condition that its form is to be fixed and crystallized within the field of Management (without any expansion of its form).

The existence of terms with similar meanings can mislead a translator when dealing with the Russian term: *право мажоритарного акционера принудительно выкупать бумаги у других акционеров* (Ruscorporata) (*pravo mazhoritarnogo akcionera prinuditel'no vykupat' bumagi u drugih akcionerov*), L.t.: a right of a majority shareholder to buy out forcibly the documents of other shareholders). The term refers to the English term a *squeeze out* or a *freeze out*, which is defined as “an action taken by a firm's majority shareholders that pressures minority holders to sell their stakes in the company. A variety of maneuvers may be considered freeze-out tactics, such as the termination of minority shareholder employees or the refusal to declare dividends.” (Investopedia). The metaphorical form indicates that the action is to oblige somebody to do something; however, the term does not have the component of “following” and it makes it different from the term *drag-along right*.

The use of Russian terms corresponding to the term *freeze out* indicates that the short descriptive form is the most relevant one: *принудительный выкуп (акций)* (Academic) (*prinuditel'nyj vykup (akcij)*); L.t.: a compulsory buy-out (of shares)). The term is used in a total of 26 documents, which is frequent when compared with the other forms. It is interesting that Calque with figurative meaning which was recommended for the translation of the term *drag-along right* (see table 6) is not used as a translation method for the term *freeze out*. Nevertheless, the Calque with a short descriptive form allows translators of LSP texts to avoid ambiguity

connected to the use of similar term components such as “to buy (out)”, “minority shareholders” and “to pressure”.

2.1.2. Form-Oriented Pure DT

Form-Oriented Pure DT is a rare case. It is implicitly triggered by the form of a source term, i.e. the choice of a descriptive form is not based on content of a source term, but it focuses on the reproducing of a difficult term form in Russian.

Form-Oriented Pure DT borders on Calque and DT, because it employs source term components; however, these components are integrated into the pure description of a term form.

The requirements of term conciseness and transparency should meet the linguistic correctness rule, despite its importance sometimes being considered as irrelevant. It implies that a term should “conform to the morphological, morphosyntactic and phonological norms” of a certain language (ISO, 1999, p. 25).

For instance, English uses a lot of elliptical structures, which are hardly ever found in Russian. Participial constructions as well as constructions with adverbial participles and constructions with prepositions are widely used in Russian; moreover, this language tends to use descriptive patterns.

The term *listed company*, meaning “a firm whose shares are listed (quoted) on a stock exchange for public trading” (Business Dictionary), is an example of a semantically-dense term form.

Table 8. Listed company

A *listed company* is a company whose shares are quoted on a stock exchange (Collins).

1.	Pure DT
	Компания, акции которой котируются на фондовой бирже (Academic)
	Компанија акциј котирујутсја на фондовој бирже
	L.t.: a company whose shares are rated on a stock exchange
	Ruscorpora: M.c.: 1 doc., N.c.: 5 doc. В соответствии с международными стандартами финансовой отчетности для

	<p>компаний, акции которых котируются на фондовых биржах (Voprosy transformacii buhgalterskoj otchetnosti v sootvetstvii s MSFO, 2003. Ruscorporora). L.t.: companies whose shares are rated on a stock exchange</p>
2.	<p>Pure DT Компания, акции которой котируются на бирже (биржах) (Ruscorporora) Kompaniја, akcii kotoј kotirujutsja na birzhe (birzah) L.t.: a company, whose shares are quoted on a stock exchange Ruscorporora: N.c. 15 doc. При этом стоит учитывать, что сделка по покупке компаний, акции которой котируются на бирже, обычно стоит на 20-30% дороже проекта по приобретению непубличной компании с аналогичными оборотами (Rossijskij ritejl ostanetsja za nami, 2005. Ruscorporora)</p>
3.	<p>Pure DT Компания, акции которой зарегистрированы на фондовой бирже (IFC) Kompaniја, aktcii kotoј zaregistrovany na fondovoj birzhe L.t.: a company whose shares are registered on a stock exchange Ruscorporora: 0 matches</p>
4.	<p>Pure DT Компания, чьи акции котируются на бирже (Ruscorporora) Kompaniја, ch'i akcii kotirujutsja na birzhe L.t.: a company whose shares are quoted on a stock exchange N.c.: 5 doc. Это требуют правила, которых должна придерживаться любая компания, чьи акции котируются на международных биржах (Kapitalizacija Rambler Media vyrosla za god pochni v 3 raza, 2006. Ruscorporora). Впрочем, вчера две ведущие рыболовецкие компании региона, чьи акции котируются на бирже в Шэньчжэне, — Dalian YiQiao Marine Seeds и Dalian Zhangzidao Fishery Group — заявили, что их бизнес пока не пострадал (Pavlov, 2010. Ruscorporora).</p>
5.	<p>Pure DT Компания, акции которой обращаются на бирже (Ruscorporora) Kompaniја, akcii kotoј obraschautsya na birzhe L.t.: a company whose shares have a turnover on a stock exchange Ruscorporora: 6 doc. Инвесторы из материкового Китая охотно инвестируют в компаний, акции которых обращаются на Гонконгской фондовой бирже, через так называемые QDII фонды (квалифицированные домашние институциональные инвестиции) (Trebuetsja vremja na obrazovanie kitajskih investorov, 2010. Ruscorporora)</p>
6.	<p>Pure DT Компания, чьи акции торгуются на (фондовой) бирже/рынке (Ruscorporora) Kompaniја, chji akcii torgujutsja na (fondovoj) birzhe L.t.: a company whose shares are being traded on a stock exchange Ruscorporora: M.c. 2 doc., N.c. 27 doc. По добыче нефти «Роснефть» будет на первом месте среди компаний, чьи акции торгуются на фондовых рынках», — отмечает собеседник (Ivanova, 2013. Ruscorporora). К началу октября американские биржи покинули 56 концернов, а это уже 12,4% всех иностранных компаний, чьи акции торгуются на биржах США (Bitva za jemitenty, 2007. Ruscorporora)</p>

7.	Direct Loan (+ assimilation) Листинговая компания (IFC)
	Listingovaja kompanija
	L.t.: a listing company
	Ruscorpora: 0 matches Internet: Листинговая компания – это открытое акционерное общество, которое выставляет свои акции на бирже (Utmagazine) L.t.: listed company – is an open joint-stock company, which offers its shares on a stock-exchange.
8.	Direct Loan + DT Компания (фирма), акции которой включены в листинг (фондовой биржи) (Ruscorpora)
	Kompanija (firma), akcii kotoroj vkljucheny v listing (fondovoj byrzhi) (Ruscorpora)
	L.t.: a company (a firm), whose shares are included in the listing
	Ruscorpora: N.c.: 1 full match По сообщению компании, фонд намерен инвестировать в генерирующие, сетевые и сервисные активы как частных компаний, так и компаний, акции которых включены в листинги торговых площадок (Shvedy prishli za jelektrichestvom, 2007. Ruscorpora).
9.	Direct Loan + DT Компания, внесённая в листинг фондовой биржи (Ruscorpora)
	Kompanija, vnesennaja v listing fondovoj birzhy
	L.t.: a company introduced in the listing of stock exchange
	Ruscorpora: M.c.: 1 doc. <...> официальный журнал Европейского союза опубликовал Директиву (распоряжение), требующую от компаний, внесённых в листинг европейских фондовых бирж , готовить с 2005 г. свою консолидированную отчётность в соответствии с нормами МСФО. (Evropejskij, forum buhgalterov, 2003. Ruscorpora). L.t.: the companies included in the listing of European stock exchanges.
10.	Direct Loan +DT Компания, включенная в листинг фондовой биржи (IFC)
	Kompanija, vkluchennaja v listing fondovoj birzhi
	L.t.: a company, included in the listing of a stock exchange
	Ruscorpora: 8 doc. «ВымпелКом» стал первой российской компанией, включенной в листинг Нью-Йоркской фондовой биржи (NYSE) (Vinogradov, 2006. Ruscorpora). L.t.: a first Russian company, included in the listing of New-York stock exchange.
RECOMMENDED TRANSLATION: Pure DT Компания, акции которой котируются на бирже (биржах) Kompanija, akcii kotoroj kotirujutsya na birzhe (birzhah) L.t.: a company, whose shares are quoted on a stock exchange Or Direct Loan +DT Компания, включенная в листинг фондовой биржи Kompanija, vkluchennaja v listing fondovoj birzhi L.t.: a company, included in the listing of a stock exchange Or Pure DT (close to Additional or Irrelevant Components method) Компания, чьи акции торгуются на (фондовой) бирже/рынке (Ruscorpora) Kompanija, ch'i akcii torgujutsja na (fondovoj) birzhe L.t.: a company whose shares are being traded on a stock exchange	

The term *listed company* contains an abundance of semantic components within a dense and concise term form: it is not the company which is listed, but its shares on a certain stock exchange (see the definition in table 8). Such a form represents a challenge for translation into Russian. In addition to this, the term component *listed* is semantically dense and innovative in its form.

The factors above entail the use of DT with a wide range of variations in Russian. First of all, the term component *listed* has different equivalents in Russian: *котирующийся, зарегистрированный, включённый*, etc. (kotirujushhijsya, zaregistrirovannyj, vkljuchennyj; L.t.: quoted, registered and included). Secondly, retrieving the semantic component “*shares*” triggers participial constructions or descriptive constructions employing “*чей*”, “*который*” (chej, kotoryj; L.t.: whose, which). Among all the possible translations with Pure Descriptive form, the Russian term *компания, акции которой котируются на бирже* (Ruscorpora) (биржах) (kompanija, akcii kotoroj kotirujutsja na birzhe (birzah); L.t.: a company, whose shares are quoted on a stock exchange) is used relatively frequently and can be found in 15 Ruscorpora documents (see table 8). The term was retrieved from Ruscorpora after the analysis of the term *компания, акции которой котируются на фондовой бирже* (Academic) (kompanija akcii kotoroj kotirujutsja na fondovoj birzhe; L.t.: a company whose shares are rated on a stock exchange). The term can be found in a total of 6 Ruscorpora documents, which indicates that the term component “*фондовый*” (fondovyj, stock) is not essential for the descriptive form in Russian.

In addition, the analysis revealed the most frequently used descriptive term: *компания, чьи акции торгуются на (фондовой) бирже/рынке* (Ruscorpora) (kompanija, ch'i akcii torgujutsja na (fondovoj) birzhe; L.t.: a company whose shares are being traded on a stock exchange). It is used in a total of 29 Ruscorpora documents, which could be the reason for the recommendation of this term as the relevant translation. Nevertheless, the term component “*чей*” (chej, whose) does not seem appropriate for the form of this term. It makes the term form close to the verbal definition.

The attributive construction in Russian is also possible in this case, which is proved by the term created using Direct Loan (with assimilation): *листинговая компания* (IFC) (*listingovaja kompanija*; L.t.: a listing company). The first term component is based on a term which has been already incorporated into Russian: “ЛИСТИНГ” (listing) and the suffix “-ова-“, used for adjectives. In English, listing stands for “something that is listed” (Merriam-Webster). One of the business definitions of listing is as follows: “acceptance of a qualifying security for trading over a stock exchange.” (Business Dictionary) The definitions mentioned above indicate that the form of the term *листинговая компания* is justifiable and practical. In spite of this fact, the term did not prove efficient according to its use in Ruscorpora, where it is not represented at all. Nevertheless, the term is used on the Internet (see table 8), which means that the term is still in the process of stabilization within Russian. This is also proved by the use of descriptive translation with the term component retrieved by Direct Loan: *компания, включенная в листинг фондовой биржи* (IFC) (*kompanija, vkluchennaja v listing fondovoj birzhi*; L.t.: a company, included in the listing of a stock exchange). This term can be found in as many as 8 Ruscorpora documents, surpassing the use of terms with a similar form: *компания (фирма), акции которой включены в листинг (фондовой биржи)* (Ruscorpora) (*kompanija (firma), akcii kotoroj vkljucheny v listing (fondovoj byrzhi)*; L.t.: a company (a firm), whose shares are included in the listing) *and компания, внесённая в листинг фондовой биржи* (*kompanija, vnesennaja v listing fondovoj birzhy*; L.t.: a company introduced in the listing of stock exchange) (see table 8). It is interesting to note that the recommended translation for the previously mentioned term *to go public* is as follows: *(быть) включённым в листинг фондовой биржи* (Ruscorpora) (*(byt') vkljuchjonnym v listing fondovoj birzhi*; L.t.: to be included into the listing of a stock exchange) (see table 5). It highlights the frequency of the use of the term component “включённый” (*vkluchjonnyj*, included). Accordingly, the terms containing other equivalents of the component, i.e. “quoted”, “included”, “registered”, are of less practical use within the field.

The analysis of the translation of the term *listed company* revealed 3 frequently used translation methods: Pure DT, Direct Loan and DT, and Pure DT close to Additional or Irrelevant Components (see table 8/recommended translation). All the terms are frequently used; however, the term created using Direct Loan and Pure DT has an advantage over the others,

being innovative, relatively concise and easy to use: *компания, включенная в листинг фондовой биржи* (kompanija, vkluchennaja v listing fondovoj birzhi; L.t.: a company, included in the listing of a stock exchange).

2.2. Calque and Descriptive Translation

The **Calque and DT method** appears to be between Pure DT and Calque, i.e. this term translation technique is both content and form oriented. The term forms, which partially preserve the initial form of the source term adding descriptive components, can be attributed to the Calque and DT method.

Calque and DT is more specific than Pure DT, but less concrete than Calque. For this reason, Calque and DT is not faced with the problems of ambiguity, generalization and unwieldy constructions, because basic term components are retrieved using Calque. On the other hand, Calque and DT risks making term components unjustifiably concrete, or highlighting incorrect meanings of components.

2.2.1. Calque and DT. Single Unit Term.

In most cases, Calque and DT is used for terms, which consist of several words. However, it can be applied to one-word compound terms, which have several components. These terms usually have complicated forms and meanings.

The term *supermajority* represents such a case.

Table 9. Supermajority

A percentage larger than a simple majority; often 67%. Company charters often require a supermajority of shareholders to approve an important proposal, such as a merger or sale. It exceeds the simple majority used for most voting-based decisions, and is often included as an amendment to the charter (Investor Words).

1.	<p>Calque + DT Квалифицированное большинство голосов (обычно $\frac{3}{4}$) (IFC)</p> <p>Kvalificirovannoe bol'shinstvo golosov (obychno $\frac{3}{4}$)</p> <p>L.t.: the qualified majority of voices (usually $\frac{3}{4}$)</p> <p>Examples: M.c.: 11 doc., N.c.: 22 doc. Дело в том, что для принятия поправок в Устав требуется квалифицированное большинство голосов, то есть не менее семнадцати (Tatarenkov, 2002. Ruscorpора). Но сейчас вопросы визового режима будут решаться квалифицированным большинством голосов (Usov, 2010.Ruscorpора). L.t.: the qualified majority of votes</p>
2.	<p>Direct Equivalent = qualified majority Квалифицированное большинство (принцип коллективного принятия решения, призванный защитить права меньшинства, согласно которому барьер, который необходимо преодолеть устанавливается выше 50 %, напр., на уровне 60 % или 75%; часто подразумевается большинство в 2/3 голосов) (Academic).</p> <p>Kvalificirovannoe bol'shinstvo (a note)</p> <p>L.t.: the qualified majority (the principle of a collective decision-making, aimed at defending the rights of the minority, according to which the threshold is more than 50%, for example at the level of 60% or 75 %; often 2/3 of the voices stands for the majority).</p> <p>Ruscorpора: M.c.: 17 doc, N.c.: 86 doc. Я полагаю, что все члены ЕС должны уважать меньшинства, но здесь было квалифицированное большинство", — сказал глава МИД (Mel'nik, 2014. Ruscorpора). Вопрос об отзыве полномочий Президента принимается квалифицированным большинством – более 2/3 голосов присутствующих делегатов (Procedura snjatija i naznachenija glav sportivnyh federacij RF. Spravka, 2010. Ruscorpора). L.t.: the qualified majority</p>
3.	<p>Additional or Irrelevant Components Квалифицированное большинство в две трети (голосов) (Ruscorpора) a supermajority of two-thirds, a two-thirds supermajority — квалифицированное большинство в две трети голосов (Academic)</p> <p>Kvalificirovannoje bol'shinstvo v dve treti (golosov)</p> <p>L.t.: the qualified majority of 2/3 voices</p> <p>Ruscorpора: M.c.: 1 doc., N.c.: 3 doc. Одновременно с этим предлагается, чтобы этот комитет принимал решения квалифицированным большинством в две трети голосов, чтобы участники рынка так же могли влиять на тарифы и другие существенные решения (Verzhbickij, 2012. Ruscorpора).</p>
4.	<p>Calque + DT Сверхквалифицированное большинство (Lingvo)</p>

Sverhkvalificirovannoe bol'shinstvo
L.t.: overqualified majority
N.c.: 1 doc. <...>Пакет холдинга в операторе вырастет с 44 до 74%, то есть до сверхквалифицированного большинства », пишет в отчете аналитик UniCredit Securities Надежда Голубева. (Dement'ev & Bursak, 2003. Ruscorpora)
RECOMMENDED TRANSLATION: Direct Equivalent Квалифицированное большинство Kvalificirovannoe bol'shinstvo L.t.: the qualified majority

The Calque and DT translation method can be applied to a term consisting of one word. In this case one part of a word, a full-fledged term component, is translated into the target language using Calque. Other term components are made explicit using descriptive elements. The term *supermajority* is defined as “a seventy five percent or higher majority of votes required in approving certain changes or decisions in an organization” (Business Dictionary), “a corporate amendment in a company's charter requiring a large majority (anywhere from 67-90%) of shareholders to approve important changes, such as a merger” (Investopedia). The only additional explicit term component in the Russian term *квалифицированное большинство голосов* (IFC) is *голосов* (of votes). The term component is relevant because it is implied in the term definition. The term component “majority” has the Direct Equivalent in Russian: “большинство”.

The term component “super” modifying the component “majority” conveys the following meaning in the field of Corporate Governance: “a majority (as two-thirds or three-fifths) greater than a simple majority” (Merriam-Webster).

In Russian the term supermajority can have the following equivalent according to Lingvo dictionary: *сверхквалифицированное большинство* (Lingvo) (*sverhkvalificirovannoe bol'shinstvo*, L.t.: overqualified majority). The existence of the synonymic term *qualified majority voting* (IFC) (see Additional or Irrelevant Components) and its Russian equivalent *голосование по принципу квалифицированного большинства* (IFC) (*golosovanie po principu kvalificirovannogo bol'shinstva*, L.t.: the voting under the principle of qualified majority) boosts

the use of the term component *квалифицированный* (kvalificirovannyj, qualified). In this case the use of the component “сверх-“ (sverh, over) is superfluous and irrelevant because it repeats the meaning contained in the term component “qualified” as opposed to “simple”. In this respect the following term can be used in the field of Corporate Governance: *квалифицированное большинство* (kvalificirovannoe bol'shinstvo, L.t.: qualified majority) (see table 9).

A great number of examples retrieved from Ruscorpora (see table 9) indicate that the descriptive term form is fixed in Russian: “... для принятия поправок в Устав требуется квалифицированное большинство голосов, то есть не менее семнадцати” (Tatarenkov, 2002. Ruscorpora) (L.t.: for the amendments to be accepted in the Charter the qualified majority of votes is needed, i.e. not less than seventeen). Nevertheless, the Direct Equivalent of the term *квалифицированное большинство* (Academic) (kvalificirovannoe bol'shinstvo; L.t.: the qualified majority, based on its synonym: qualified majority) can be suggested as the relevant translation for the term *supermajority*. The Russian term can be found in a total of 103 documents, surpassing all the other term form variations. In addition to this, the term form is transparent and is convenient to use, which is proved by the infrequent use of comments or additional components (see table 9): *квалифицированное большинство в две трети (голосов)* (Ruscorpora) (kvalificirovannoe bol'shinstvo v dve treti (golosov); L.t.: the qualified majority of 2/3 voices).

2.1.2. Calque and DT. Calque of the whole term combined with explanation of content

Difficult semantic constructions represent a reason for the use of Calque and DT. Special nouns, based on phrasal verbs (phrasal verb nominatives) can trigger the use of DT. These nouns comprise different semantic components in a short form, for example: *buy-out*: buying something out. In addition to this, these nouns are often used as a base for coining new terms with figurative meanings. Such a combination of innovative content and concise, grammatically dense form is not easy to shape in Russian.

The translation of one of these English terms is analyzed in the table below (table 10).

Table 10. Buy-out (figurative meaning)

The purchasing of a controlling share in a company (Online Etymology Dictionary).

1.	Calque and DT Выкуп контрольного пакета акций компании (IFC)
	Vyкуп kontrol'nogo paketa akcii kompanii
	L.t.: buy-out/repurchase of a control package of shares
	Ruscorpora: N.c.: 1 doc. Менеджеры «Сибура» не скрывают, что помимо выкупа контрольного пакета акций компании у Газпромбанка они заинтересованы в консолидации бумаг, принадлежащих сейчас другим акционерам (Shabashov, 2008. Ruscorpora)
2.	Calque and DT Выкуп контрольного пакета (Ruscorpora)
	Vyкуп kontrol'nogo paketa
	L.t.: repurchase of a control package
	Ruscorpora: M.c.: 1 doc. N.c.: 15 doc. Для привлечения средств на выкуп контрольного пакета акционеры «Вестера» ведут переговоры с пятью банками (Perceva, 2011. Ruscorpora). L.t.: to attract money for the buyout of a control package the shareholders make negotiations with five banks.
3.	Calque and DT Выкуп контрольного пакета акций (Ruscorpora)
	Vyкуп kontrol'nogo paketa akcii
	L.t.: repurchase of a control package of shares
	Ruscorpora: N.c.: 6 doc. В апреле РБК daily уже сообщала о том, что южноафриканский Standard Bank ведет переговоры о выкупе контрольного пакета акций группы у топ-менеджеров группы во главе с Рубеном Варданием («Тройка Dialog» hochet pod krylo gosudarstva, 2010. Ruscorpora). L.t.: ... Standard Bank Lodz the negotiations about the buyout of a control package of shares of a group...
4.	Additional or Irrelevant Components эк. закупка всей партии товара (Academic)
	Zakupka vsej partii tovara
	L.t.: a purchase of the whole shipment of produce
	Ruscorpora: N.c.: without “весь” (the whole): 5 doc. А на закупку очередных партий товара требовались все новые и новые суммы денег (Knjazev, 2000. Ruscorpora).
RECOMMENDED TRANSLATION: Calque and DT Выкуп контрольного пакета Vyкуп kontrol'nogo paketa L.t.: repurchase of a control package	

The term *buy-out* can have the same phonetic form in Russian as a result of transcription: *бай-аут; however, such a pattern does not exist in Russian. In this respect, the descriptive equivalent of the English term seems to be the most relevant one: *выкуп контрольного пакета акций компании* (IFC) (vykup kontrol'nogo paketa akcii kompanii; L.t.: the process of buying out the majority stake of a company).

According to the Online Etymology Dictionary, the form of the term *buy out* with the meaning of “the purchasing of a controlling share in a company” first appeared in 1976 and derives from the “verbal phrase buy out “purchase someone’s estate and turn him out of it” dating from the 1640’s (Online Etymology Dictionary). In Russian the term can be made explicit only by describing its meaning in English: *выкуп контрольного пакета акций компании* (IFC) (buy-out/repurchase of a control package of shares) (see table 8). The term form in the target language matches the definition of the source term exactly. The use of descriptiveness is justified because the form of the source term cannot be shaped in Russian: phrasal verbs do not exist in Russian. The use of Direct Loan can result in a non-transparent, inharmonious term form.

DT has also been used for the derivatives of the term. It indicates that the term form is fixed in the field of Corporate Governance. *Leveraged buy-out* (LBO) has the following equivalent in Russian: *выкуп контрольного пакета акций компании за счет кредита* (IFC) (vykup kontrol'nogo paketa akcii kompanii za schjot kredita, L.t.: the buy out of a control package of shares at the expense of a loan). *Management buy-out* is also translated using DT: *выкуп компаний (их) менеджментом* (Ruscorpora) (vykup kompanij (ih) menedzhmentom, L.t.: the buy out of companies by their management). Both terms are widely used in the field of Corporate Governance:

Management/employee buy-out: “Большинство операций венчурного капитала заканчиваются продажей на торгах (включая *management buy-outs* или *выкуп контрольного пакета акций компании её же управляющими и служащими* и *management buy-ins* или приобретение группой посторонних профессиональных менеджеров контрольного пакета акций компании)” (OECD, 2007, p. 84) (L.t.: the purchase of a control package of shares of a company by its own managers and employees).

Leveraged buy-out: Выкуп контрольного пакета акций компании с использованием заемных средств (CBSC) (L.t.: a purchase of a control package of shares with the use loan means).

The source term has no variation, but the Russian term favors different variations, which makes it less precise: *выкуп контрольного пакета акций* (Ruscorpora) (vykup kontrol'nogo paketa akcii, l.t.: repurchase of a control package of shares); *выкуп контрольного пакета* (Ruscorpora) (vikup kontrol'nogo paketa; L.t.: repurchase of a control package). These terms are more efficient in practical use, because they are not restricted by the term component “of a company” (see table 8). In addition to this, the abovementioned term forms created by Pure DT are more frequently used in Ruscorpora, than the term *выкуп контрольного пакета акций компании* (IFC) (vykup kontrol'nogo paketa akcii kompanii; L.t.: buy-out/repurchase of a control package of shares). The term *выкуп контрольного пакета* (Ruscorpora) (vykup kontrol'nogo paketa; L.t.: repurchase of a control package) is used in as many as 16 Ruscorpora documents. Its form is both short and convenient and excludes repetition within a sentence. For this reason it may be recommended as the translation for the English term *buy-out*.

2.1.3. Calque and DT. Figurative Meaning

Translators tend to resort to DT and Calque in order to preserve not only the initial form of a source term, but also to restore the figurativeness of a term. Pure DT can also be used to translate the figurative meaning of a term; however, this term method is used to disclose the meaning of a term, i.e. it is rarely used when the figurativeness is preserved. The term *shares lock-up*, mentioned below, received a number of possible translation equivalents in Russian and its figurativeness has been preserved in most cases.

Table 11. Shares lock-up (figurative meaning)

To stop fulfilling transactions employing shares.

To lock up: to invest your money in something, so that it is not available for you to spend (Macmillan).

1.	Pure DT (figurative meaning)/ Calque and DT
	Временное блокирование совершения акционерами сделок с акциями (IFC)
	Vremennoe blokirovanie sovershenija akcionerami sdelok s akcijami
	L.t.: a temporary blocking of the fulfillment of the transactions with shares by shareholders
	Ruscorpora: 0 matches
	Internet: practically not used
2.	Calque +DT
	Блокирование пакета акций (Ruscorpora)
	Blokirovanie paketa aktcij
	L.t.: Blocking of a package of shares
	Ruscorpora: N.c.: 3 doc.
	<.> только блокированием 6-процентного пакета акций ЗАО БК «Перспектива» можно было бы либо сорвать собрание <.>, либо утвердить собственные позиции, не допустив контрольный пакет Чекунова к голосованию (Stoljarov, 2002. Ruscorpora).
	L.t.: blocking of 6 per cent package of shares
3.	Calque
	Блокирование акций (Ruscorpora)
	Blokirovanie aktcij
	L.t.: Blocking of shares
	Ruscorpora: N.c.: 5 doc.
	Региональным отделением партии «Единая Россия» во взаимодействии с аппаратом полномочного представителя и органами государственной власти субъектов Российской Федерации принять меры по информационному блокированию акций т.н. альтернативных профсоюзов и других конструктивных сил в предвыборный период (Rodionov, 2009. Ruscorpora).
	L.t.: informational blocking of shares
4.	Pure DT
	Юридический термин: ограничение операций по акциям (Academic)
	Ogranichenije operacij po akcijam
	L.t.: legal term: the restriction of operations with shares
	Ruscorpora: 0 matches
	Internet: nearly not used
RECOMMENDED TRANSLATION: Calque	
Блокирование акций (Ruscorpora)	
Blokirovanie aktzij	
L.t.: Blocking of shares	

The DT and Calque method includes the DT of terms created by means of semantic transfer in the target language. The figurativeness of these terms is usually preserved. The description is triggered by making the term easier to understand in Russian.

The term *shares lock-up* has the following equivalent in Russian: *временное блокирование совершения акционерами сделок с акциями* (временное блокирование sovershenija akcionerami sdelok s akcijami, L.t.: temporal lock-up/blocking of carrying out transactions employing shares by shareholders). In this case the term element “lock-up”, derived from the phrasal verb “to lock up” with the help of conversion, was borrowed into Russian with the help of Calque: blocking. The verb “to lock up” means “to invest your money in something, so that it is not available for you to spend” (Macmillan) in Management terminology. DT does not aim to explain the semantic components of the term element “lock-up”. Rather, it is used to describe the process: transactions employing shares which are locked-up, rather than available shares. The additional element “shareholders” can be easily eliminated without changing the meaning of the term; however, it contributes to term accuracy.

The Russian term *временное блокирование совершения акционерами сделок с акциями* (временное блокирование sovershenija akcionerami sdelok s akcijami, L.t.: temporal lock-up/blocking of carrying out transactions employing shares by shareholders) appears to be between Pure DT and Calque and DT. Its descriptive form resembles a definition, and yet it contains term components which were introduced into the Russian term with the help of Calque: *блокирование* (blocking, lock-up). Ideally the term should be created using Pure DT, because it borrowed the term component from the English term as an additional component, rather than using Calque as a base. The term is mentioned in the glossaries and dictionaries (see table 11), but it is not used in Ruscorporea, and is all but absent on the Internet.

The shorter equivalent, *блокирование пакета акций* (blokirovanie paketa akcij, L.t.: blocking of the package of shares) (see table 11), is widely used in Ruscorporea. It represents a case of Calque and DT, because the term form is based on the English one, with an additional descriptive element (package) and the reversion of the word order. The term was found in 3 Ruscorporea documents, which was surpassed by another equivalent, created using Calque: *блокирование акций* (Ruscorporea) (blokirovanie akcij; L.t.: blocking of shares). This term appears in 5 Ruscorporea documents and demonstrates that Calque is the successful term translation method in this case. Calque can be recommended as the translation method for the English term. Regarding the term *shares lock-up*, the form of the term allows its figurativeness to

be preserved under translation, although Pure DT without a motivated form is offered in the dictionaries as the legal term: *ограничение операций по акциям* (Academic) (ogranichenije operacij po akciyam; L.t.: legal term: the restriction of operations with shares).

2.1.4. Calque and DT. Concretization

DT can be used to reveal the meaning of term components and, paradoxical as it may seem, to limit its content. Prepositional constructions can be used in this case, not only because of the term form but also because of the semantically-dense meaning of one or several term components in the source language. The translation of the term *mandatory bid* into Russian illustrates such a case.

Table 12. Mandatory bid

“An offer to purchase the shares of a company which has to be made when a shareholder acquires 30 per cent of that company's shares” (InvestorWords).

1.	Calque and DT
	Обязательное предложение о покупке (IFC; Academic)
	Objazatel'noe predlozhenie o pokupke
	L.t.: an obligatory offer for a purchase
	Ruscorpora: 0 doc. Internet: frequently used ""Татнефть" направила обязательное предложение о покупке акций банка "Зенит"" ("Tatneft" napravila objazatel'noe predlozhenie o pokupke akciy banka "Zenit", 2016)
2.	Calque and DT
	Обязательное предложение о приобретении акций (Ruscorpora)
	Objazatel'noje predlozhenie o priobretenii akciy
	L.t.: an obligatory offer for shares acquisition
	Ruscorpora: N.c.: 4 doc. В рамках всё той же сделки по приобретению «Мосэнергосетьстроя» компания направила всем акционерам предприятия обязательное предложение о приобретении акций (Korytina, 2010).
3.	Calque and DT
	Обязательное предложение о приобретении ценных бумаг (Ruscorpora)
	Objazatel'noje predlozhenie o priobretenii cennyh bumag
	L.t.: an obligatory offer for the acquisition of securities
	Ruscorpora: N.c.: 1 doc. О желании «Самохвала» консолидировать 100% акций ТАМП говорится в «Обязательном предложении о приобретении ценных бумаг» , документе, выпущенном

	компанией 6 сентября 2007 года для соакционеров мяскокомбината (Solovichenko, 2007. Ruscorpora)
4.	Calque and DT Обязательное предложение о выкупе (пакетов) акций (Ruscorpora)
	Objazatel'noe predlozhenie o vykupe (paketov) akciy
	L.t.: an obligatory offer for the buyout of the (packages) of shares
	Ruscorpora: N.c.: 14 doc. 16 июля 2008 года «Уралхим» направил миноритариям этого предприятия оферту – обязательное предложение о выкупе их пакетов акций (Popova, 2010. Ruscorpora)
5.	Calque and DT Обязательное предложение о продаже акций (Ruscorpora)
	Objazatel'noe predlozhenie o prodazhe akciy
	L.t.: an obligatory offer for the shares sale
	Ruscorpora: N.c.: 1 doc. “Инсайдеры утверждают, что преодолеть планку в 30% Salzgitter пока не собирается, ведь тогда он был бы обязан сделать другим акционерам компании обязательное предложение о продаже их акций ” (Perevod Aleksandra Polockogo. Stalevary korjat sily, 2009. Ruscorpora) L.t.: an obligatory offer for the shares sale
6.	Calque and DT Приобретение обязательного пакета акций (Fedchuk)
	Priobretenie objazatelnogo paketa akciy
	L.t.: the acquisition of an obligatory stock of shares
	Ruscorpora: 0 matches The Internet: « приобретение частичного пакета акций (partial bid) и обязательного пакета акций (mandatory bid)» (Fedchuk). Priobretenie ... obyazatel'nogo paketa acciy L.t.: the acquisition of partial stock of shares and obligatory stock of shares
7.	Additional or Irrelevant Components Обязанность предложить приобрести акции (Academic)
	Objazannost' predlozhit' priobresti akcii
	L.t.: an obligation to offer an acquisition of shares
	Ruscorpora: 0 matches Internet: not used (except for the dictionaries)
RECOMMENDED TRANSLATION: Calque and DT Обязательное предложение о выкупе (пакетов) акций Obyazatel'noe predlozhenie o vykupe (paketov) aktziy L.t.: an obligatory offer for the buyout of the (packages) of shares	

The term *mandatory bid* is translated descriptively in the IFC glossary: *предложение об обязательном выкупе* (predlozhenie ob objazatel'nom vykupe, L.t.: the offer of (about) an obligatory buy-out). In this case the descriptive form is a result of the translation of the term

component “bid”. The following equivalents of the term “bid” can be found in Russian: *заявка (на торгах, предлагаемая цена, предложение), предложение цены, предлагаемая цена* (Lingvo, Multitran, Mjuller, Apresjan) (*zajavka (na torgah, predlagaemaja cena, predlozhenie), predlozhenie ceni, predlagaemaaa cena*: an application (at an auction, a price offered, an offer), the offer of a price, a price offered). Multitran dictionary offers the following equivalents: *предложение (о заключении контракта), предложение о покупке* (Multitran) (*predlozhenie (o zakluchenii kontrakta), predlozhenie o pokupke*; L.t.: offer (about contract settlement), offer about buying). Accordingly, the equivalent *предложение о выкупе* (*predlozhenie o vykupu*; L.t.: the offer of (about) a buy-out) was chosen to translate the term *mandatory bid*. The translation triggers a descriptive term form because the term component *bid* is made explicit with the help of the defining element “обязательный” (*objazatelniy*: obligatory).

The definition of the English term proves that the use of DT can be considered relevant: “an offer to purchase the remaining shares of a company that a stockholder has to make if he or she acquires at least 30% of that company's stock” (QFC); “an offer to purchase the shares of a company which has to be made when a shareholder acquires 30 per cent of that company's shares” (InvestorWords). These definitions highlight that the semantic component “обязательный” (*objazatelniy*: obligatory) is not related to the term component “предложение” (*predlozhenie*: offer), which is why it is essential to make the term component “выкуп” (*vykup*: buy-out) explicit.

In Ruscorpora, the examples attaching the term component “obligatory” to the term component “bid” or “offer” are quite frequent: *обязательное предложение о приобретении акций* (*objazatel'noje predlozhenie o priobretenii akcij*, L.t.: an obligatory offer for shares acquisition); *обязательное предложение о выкупе пакетов акций* (*objazatel'noje predlozhenie o vykupu paketov akcij*; L.t.: an obligatory offer for the buyout of the packages of shares); *обязательное предложение о продаже акций* (*obyazatel'noje predlozhenie o prodazhe akcij*, L.t.: an obligatory offer for the shares sale) (Ruscorpora) (see the examples in the table 12).

The following example illustrates the use of term component “обязательный” (*obligatory*) attached to the term component “bid” or “offer”: *правило о подаче обязательного*

предложения (the mandatory bid rule) (Kutishenko, 2002) (*pravilo o podache objazatel'nogo predlozhenija*: the rule about the application of an obligatory offer).

Nevertheless, the semantic component “acquisition”, which is made explicit in Russian at the expense of other term components: “приобретение”, “выкуп”, “продажа” (acquisition, buyout, sale), makes the Russian term not fixed in the field of Corporate Governance.

In practice, the form of the Russian term is so unstable that a wide range of meanings are made explicit: “приобретение частичного пакета акций (partial bid) и обязательного пакета акций (mandatory bid)” (Fedchuk, 2009) (*priobretenie chastichnogo paketa akcii i objazatel'nogo paketa akcii*; L.t.: the acquisition of partial stock of shares and obligatory stock of shares).

The analysis of Ruscorpora revealed the most frequently used term form in Russian, created using Calque and DT: *обязательное предложение о выкупе (пакетов) акций* (Ruscorpora) (*objazatel'noe predlozhenie o vykupe (paketov) akcii*; L.t.: an obligatory offer for the buyout of the (packages) of shares) (see table 12). The term can be recommended as the relevant translation of the English term due to its clear and relatively convenient form for practical use. The term contains all the explicit term components necessary for it to function within the field of Corporate Governance. The term *обязательное предложение о покупке* (IFC; Academic) (*objazatel'noe predlozhenie o pokupke*; L.t.: an obligatory offer for a purchase) is not used in Ruscorpora, though it quite frequently appears on the Internet (see table 12), which proves its practical value. The term can be considered as an option for the Russian equivalent of the term *mandatory bid* provided its form is crystallized in LSP and is represented in Ruscorpora.

2.3. Direct Loan and Descriptive Translation

The DT and Direct Loan method is not represented by many examples. Even though the term components reproduce the graphic or phonetic form of a word, they can be based on the elements which have been previously borrowed into Russian. Nevertheless, some terms are directly created with the help of Direct Loan and descriptive elements for their terminological use.

2.3.1. Direct Loan and DT. Concretization and Assimilation.

The Direct Loan and DT method aims to concretize term content, thus making a term form concrete using descriptive elements. A term component retrieved by means of Direct Loan is often modified or assimilated to be integrated into the target language.

As a rule, this method is made up of neonyms in the source language, e.g. the term *affiliate* represents such a case

Table 13. Affiliate

An “organization that is affiliated” (Collins), i.e. “officially connected with a larger organization or group” (Macmillan).

1.	Direct Loan (with assimilation) +DT
	Аффилированная компания (IFC)
	Affilirovannaja kompaniya
	L.t.: affiliated company
	Ruscorpora: 0 matches The Internet: widely used, but without double “и”: <i>Аффилированной компанией</i> называется та фирма, которая является подконтрольной более крупной материнской организации (Utmagazine).
2.	Direct Equivalent
	Дочернее предприятие (отделение или часть предприятия) (Lingvo Economics)
	Dochernee predprijatje
	L.t.: a subsidiary enterprise (a department or a part of an enterprise)
	Ruscorpora: М.с.: 150 doc., N.с.: 1182 doc. Фирма «Диагностика-М» является дочерним предприятием «Лаборатории ТСНК» и специализируется на разработке аппаратов конвейерного типа (Vorodina, 2014. Ruscorpora).
3.	Direct Equivalent

	Дочерняя компания (Ruscorpora)
	Dochernjaja kompanija
	L.t.: a subsidiary company
	Ruscorpora: М.с.: 142 doc., N.с.: 1950 doc. В 2009 году консорциум в составе «ЛУКойла» (точнее, его дочерней компании «ЛУКойл Оверсиз», ведающей зарубежными проектами) с долей 56,25% и норвежской Statoil (18,75%) выиграл тендера право освоения месторождения. (Kudujarov, 2014. Ruscorpora)
4.	Direct Equivalent Дочернее общество (Ruscorpora)
	Dochernee obshhestvo
	L.t.: a subsidiary society
	Ruscorpora: М.с.: 44 doc., N.с.: 327 doc.
5.	Direct Equivalent Филиал (Lingvo Economics)
	Filial
	L.t.: a branch (office)
	Ruscorpora: М.с.: 1135 doc., N.с.: 7 066 doc. «Все крупнейшие компании мира имеют филиалы в Москве: прекрасная перспектива карьеры» (Zavgorodnjaja, 2014. Ruscorpora).
RECOMMENDED TRANSLATION: Direct Loan (with assimilation) and DT Аффилированная компания Affilirovannaya kompaniya L.t.: affiliated company Or Direct Equivalent Филиал Filial L.t.: a branch (office)	

The DT and Direct Loan method employs transliteration or transcription of the term base and uses descriptive elements. For example, the term *affiliate* standing for an “organization that is affiliated” (Collins), i.e. is “officially connected with a larger organization or group” (Macmillan) received the following equivalent in Russian: *аффилированная компания* (affilirovannaja kompaniya, L.t.: affiliated company) (IFC). The term form *affiliate* was assimilated into Russian and corresponds to an adjective in the target language. The adjective accompanies the term component “компания” (kompanija; company), which has been made explicit.

This concept was borrowed into Russian from foreign law and has been used since the end of the XX century: “the concept of affiliation <...> started to be mentioned since 1992” (Utmagazine). In addition to this, Russian has synonyms which are more familiar to native speakers: *филиал* или *дочерняя компания* (filial or dochernja kompanija, L.t.: a branch (an office) or a subsidiary company) (Utmagazine). The latter terms are widespread in Russian, which is shown by their use in Ruscorpora. The Direct Equivalent *филиал* (Lingvo Economics) (filial; L.t.: a branch (office)) is found in a total of 8201 documents, which represents a large number of examples. The term *дочерняя компания* (Ruscorpora) (dochernjaja kompanija; L.t.: a subsidiary company) can be found in as many as 2092 files. In addition to this, the terms which are recommended by different resources as the direct equivalents of the English term successfully function in the field of Corporate Governance: *дочернее общество* (Ruscorpora) (docherneje obschestvo; L.t.: a subsidiary society); *дочернее предприятие* (отделение или часть предприятия) (Lingvo Economics) (dochernee predprijatie; L.t.: a subsidiary enterprise (a department or a part of an enterprise)) (see table 13). The term component *дочерний* (dochernij; L.t.: subsidiary) receives different additional elements, disclosing the meaning of the term and limiting the area of its usage: “компания”, “общество”, “предприятие” (a company, a society, an enterprise). Despite the fact that the terms with these components are actively used (see table 13), they also create discrepancies when regarding their use in the dictionaries, i.e. they should be offered in the dictionaries as the equivalents of the English term for different contexts.

Although the terms employing the term component *дочерний* (dochernij; L.t.: subsidiary) are widespread, the term *аффилированная компания* (IFC) (affilirovannaja kompanija, L.t.: affiliated company) can be suggested as the most appropriate translation for the English term. The term is actively used on the Internet (see table 14), and its form corresponds to the innovative nature of LSP. In addition to this, the term *аффилированный* is used not only to denote firms, but also officials (utmagazine). That is why the term *аффилированное лицо* (affilirovannoe lico; L.t.: affiliated person) can be recommended as the translation equivalent for the term *affiliate*. Moreover, the term *филиал* (filial, a branch) can be suggested as the

general equivalent for the English term and be used in contexts belonging to the field of Corporate Governance.

2.3.2. Calque based on Direct Loan with Assimilation

In some cases the term components are first translated into Russian, using Direct Loan. The term can be borrowed by means of DT and Calque, based on Direct Loan with or without assimilation.

This method retains basic term components from the source language which can be translated with the help of Calque based on Direct Loan. The term *gender budget* illustrates such a case.

Table 14. Gender budget

“Outlines not just expected revenue and expenditures, but also responds to the budget impact on women and men, resulting in budgetary commitments that show a solid, accountable connection to a government's gender equality commitments” (Network of East-West Women).

Note: gender-responsive budget; Gender-sensitive budget etc.

1.	Calque (based on Direct Loan with assimilation) and DT
	Бюджет с учётом гендерных факторов (UN-1)
	Bjudzhet s uchjotom gendernyh faktorov
	L.t.: the budget with an account of gender factors
	Ruscorpora: 0 examples The Internet: rarely used “Однако необходимо сделать следующий шаг и составить национальный бюджет с учетом гендерных факторов в целях решения следующих задач: 1) вовлечения женщин и мужчин в процесс составления бюджета; 2) выделения ресурсов для осуществления инвестиций в интересах женщин и 3) оказания вспомогательных услуг в целях оптимизации отдачи от инвестиций” (WorldBank).
2.	Calque (based on Direct Loan with assimilation)
	Гендерный бюджет (MCGI; JUNIFEM)
	Gendernyj bjudzhet
	Ruscorpora: 0 examples The Internet: widely used Тематическая группа по гендерным вопросам (ГТГ) при системе ООН в Российской Федерации объединяет агентства ООН, работающие в Российской Федерации. <...>

	Одним из результатов сотрудничества с Правительством Российской Федерации стала публикация со стороны ГТГ доклада "Гендерный анализ и гендерный бюджет: инструменты экономического развития". ООН в Российской Федерации (UN Russia).
RECOMMENDED TRANSLATION: Calque (based on Direct Loan with assimilation) Гендерный бюджет Gendernyi budzhet	

The term *gender budget* used in the sphere of Corporate Management denotes a budget with the following features: (it) “outlines not just expected revenue and expenditures, but also responds to the budget impact on women and men, resulting in budgetary commitments that show a solid, accountable connection to a government's gender equality commitments” (Network of East-West Women).

In UN documents the term is translated descriptively with the prepositional construction “с учётом” (s uchjotom, L.t.: taking into account): *бюджет с учётом гендерных факторов* (UN-1) (budget s uchjotom gendernyh faktorov; L.t.: a budget which takes into consideration gender factors). The term is based on the elements which were previously borrowed into Russian from the English with the help of Direct Loan. “Гендерный” (gendernyj) is an assimilated term component with the adjective ending: “гендер” (English *gender*), stemming from “Latin genus (genitive generis) "race, stock, family; kind, rank, order; species"” (Online Etymology Dictionary). The term *gender* in English comes “from Old French *gendre, genre* "kind, species; character; gender"”, which in its turn proceeds from the stem of the Latin “*genus* (genitive *generis*) "race, stock, family; kind, rank, order; species," also "(male or female) sex <...>” (Online Etymology Dictionary). The fact that the Russian term was borrowed using Direct Loan before the term gender budget was translated into Russian proves the fact that the descriptive form of the Russian terms (see table 14) is based on Calque.

The term content is made accurate and explicit with the help of the term component “factor”. Sometimes dictionaries or glossaries do not include the concise equivalent of the English term, which is to be widespread in Corporate Management contexts: *гендерный бюджет* (MCGI; JUNIFEM) (gendernyj bjudzhet). It means that the concise construction in this case is also possible in Russian, although the adjective “гендерный” is used instead of the noun *gender*. The term form in the target language meets the requirements of conciseness at the expense of

disposing of important semantic components. The fact that the construction *gender budget* is natural in English can be proved by its derivatives, which comprise additional elements inserted between the term components: gender-aware budget, gender-responsive budget, gender-neutral budget. In English the term becomes semantically denser than the Russian term when an adjective is used.

In Russian the following definitions are used for the term:

- “применение комплексного гендерного подхода к формированию и исполнению бюджета” (MCGI) (priminenie kompleksnogo gendernogo podhoda k formirovaniyu i ispolneniju bjudzheta; L.t.: the usage of complex gender approach to the budget creation and fulfillment);
- “инструмент для оценки воздействия государственного бюджета на различные группы мужчин и женщин посредством выявления путей, которыми гендерные отношения воздействуют на общество и экономику” (JUNIFEM) (instrument dlya ocenki vozdeystviya gosudarstvennogo bjudzheta na razlichnie grupy muzhchin y zhenshin posredstvom vyjavlenija putej, kotorimy gendernye otnosheniya vozdeystvujut na obshhestvo i economicu; L.t.: the instrument for the appreciation of the governmental budget influence on different groups of men and women by finding the ways in which gender relationship influences society and economy).

In these definitions the importance of the semantic components *gender factors* is highlighted: “complex gender approach”, “gender relationship”, “groups of men and women” etc. The term component “с учётом” (taking into consideration) turns out to be relevant and is used in the term definition, such as:

- “анализ гендерно-ориентированных ассигнований” (ibidem) (analiz genderno-orientirovannyh assignovaniy; L.t.: the analysis of gender-oriented assignments);
- “учёт гендерной перспективы на всех этапах бюджетного процесса” (MCGI) (uchjot gendernoj perspektivy na vseh etapah bjudzhetnogo processa; L.t.: taking into consideration the gender perspective at all the stages of the budget process).

The derivative term *gender budgeting* also contains the prepositional construction “с учётом” (s uchjotom) or the word *учёт* (uchjot) in Russian: *составление бюджета с учётом гендерных факторов* (UN-1) (sostavlenie bjudzheta s uchjotom gendernyh faktorov; L.t.: budget formation according to gender factors), *учет гендерной проблематики при составлении бюджета* (Webster’s Online Dictionary) (uchjot gendernoj problematiki pri sostavlenii bidjeta; L.t.: taking into consideration gender problems while forming a budget). Accordingly, the DT of the term *gender budget* not only makes the form accurate but also its content clearer, although the concise term form *гендерный бюджет* (gendernij bjudjet) is currently preferred. This is proved by its use on the Internet (see table 14), while the term *бюджет с учётом гендерных факторов* rarely appears on the Internet. In addition to this, neither term is represented in Ruscopora (see table 14). Therefore, the term *гендерный бюджет* can be recommended as the translation for the term *gender budget*, due to its concise, recognizable form and practical value.

2.4. Descriptive Translation with Additional or Irrelevant Components

DT with Additional or Irrelevant Components is both form and content-oriented. It uses additional elements to explain the content of a source term and to make its form explicit. The main risk of this method consists in the use of irrelevant elements. This leads to the use of unstable forms, which function as provisional terms within Corporate Governance.

2.4.1. DT and Irrelevant Components

DT with Additional or Irrelevant Components can employ elements which bear negligible semantics or grammatical function. In most cases these components are considered irrelevant, i.e. they can be omitted, clipped or substituted. The term *Core Value Investors* represents this case.

Table 15. Core Value Investors

Core Value investors focus on buying companies at relatively low valuations on an absolute basis, in relation to the market or its peers, or in comparison to an individual stock's historical levels. Ownership Glossary (Ownership Glossary).

Core value investing involves buying the shares of companies with low stock valuations compared with similar companies or the market as a whole (Zacks Investment Research).

Core Values

A principle that guides an organization's internal conduct as well as its relationship with the external world. Core values are usually summarized in the mission statement or in a statement of core values (Business Dictionary).

Additional or Irrelevant Components
Инвесторы, которые вкладываются в крупные компании, ориентируясь на ключевые коэффициенты компании (IFC)
Investory, kotorye vkladivajutsja v krupnye kompanii, orientirujaas' na kljuchevye koeficienty kompanii
L.t.: the investors who invest into big companies being oriented by the core coefficients of the company

<p>Ruscorpora: 0 full matches The Internet: rarely used, not reliable sources See the use: Он считает, что банк привлекает инвестора быстрыми темпами развития: в последние несколько лет основные показатели банка растут приблизительно в два раза в год. (Alejnikova, 2008. Ruscorpora). L.t.: a bank attracts an investor with its big development speed: within the several years the main indices of a bank have been growing approximately two times a year.</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Инвесторы, ориентирующиеся на ключевые коэффициенты (компании) Investory, orientirujuschijesja na kluchevyje koefficienty (kompanii); L.t.: the investors, oriented at the core values (of a company).</p>

In some cases DT is triggered by the term form and can be combined with some additional components. These components can be accompanied by DT if the concise term form is unclear in Russian, or cannot be shaped.

For example, the term *Core Value Investors* has the following equivalent in the IFC glossary: *инвесторы, которые вкладываются в крупные компании, ориентируясь на ключевые коэффициенты компании* (IFC) (investory, kotorye vkladyvajutsja v krupnye kompanii, orientirujas' na ključevye kojefficienty kompanii; L.t.: investors, who invest in large-scale enterprises according to the key coefficients of a company). All three term elements: “investors”, “core” and “value” have been preserved in the Russian term. If the term were based on these three elements with essential descriptive elements, it would be included in the Calque and DT group. Accordingly the process has been described, rather than the key term components.

With the aim of translating the English term, some elements that provide additional information have been included. The pronoun *который* (kotoryj, which) and the Russian participle *ориентируясь* (orientirujas', being oriented) make the term similar to its definition. This term form cannot be easily used within the field of Corporate Governance.

The concise attributive form in English is considerably shorter than the Russian term. The form of the Russian term is not fixed in the field of Management, as can be proved by its use (see table 15). The term is practically absent on the Internet and is not represented in Ruscorpora. Obviously, the term form is too unwieldy to be used within the field of Corporate Governance. The first option is to shorten the descriptiveness of the term, making it less similar to a

definition, e.g.: **инвесторы, ориентирующиеся на ключевые коэффициенты (компании)* (investory, orientirujuschijesja na kljuchevye koefficienty; L.t.: the investors, oriented at the core values (of a company)). First of all, such a translation allows the elimination of the double reference to investing within the term: investors and investing (“вкладываться” is the Direct Equivalent of the verb to invest). Secondly, in order to prevent a term from resembling a definition, the participle (ориентирующийся, i.e. oriented) can substitute the relative pronoun который (which) and the Russian participle “ориентируясь” (orientirujas’, being oriented). Thirdly, the term component компании (of a company) can be offered as an option in brackets, which makes the term meaning general and applicable for different contexts. The translation suggested can be classified in the Calque and DT group, because the term is based on the main elements retrieved by Calque with the use of essential descriptive elements.

Not only can Calque and DT be implemented for the translation of the English term *Core Value Investors*, but the Calque method with certain changes within the term form can also be used. The term *value investor* has the following equivalent in the English-Russian dictionaries: *стоимостной инвестор* (Academic) (stoimostnoj investor, L.t.: value (adjective) investor). The term form is created using Calque. The adjective “стоимостной” (stoimostnoj) representing the term component “value”, coins a term in Russian with an unfamiliar form. The attributive position of the element “value” is more natural if it is translated with the help of a preposition “по” (po; according, by) and the dative case of the noun “стоимость” (stoimost’; value, cost): *инвестор по стоимости* (investor po stoimosti, L.t.: insvetor (who is in charge) of cost). In theory, the term *Core Value Investor*, which contains another element in an attribute position, in comparison with the term *value investor* can be translated with the help of Pure Calque. Nevertheless, such a construction is impossible in Russian, because the focus would be unclear: **ключевой стоимостной инвестор* (kljuchevoj stoimostnoj investor, L.t.: key value (adjectives) investor). This form of the term is misleading because the noun *инвестор* (investor) is defined by the adjective “ключевой” (key), rather than “стоимостной” (value, adjective).

Accordingly, only Calque with certain changes is possible to use and the following translation can be recommended: *инвестор по ключевой стоимости* (investor po kljuchevoj stoimosti, L.t.: insvetor (who is in charge) of the key value). Nevertheless, such a form is less

transparent and convenient to use than the form created by Calque and DT mentioned above (see table 15).

2.4.2. DT with Additional or Irrelevant Components. Provisional Form

DT with Additional or Irrelevant Components is characterized by an unstable non-concise form. These term forms are considered undesirable for strict Corporate Governance terminology. However, DT is often indispensable at the beginning, during the initial stage of term coinage in the target language. The term *risk appetite* in Russian represents such a case.

Table 16. Risk appetite (figurative meaning)

The ISO 31000 risk management standard refers to risk appetite as the "Amount and type of risk that an organization is prepared to pursue, retain or take". In a literal sense, defining your appetite means defining how "hungry" you are for risk (Protecht).

1.	Additional or Irrelevant Components
	Сумма риска, который компания желает принять (IFC)
	Summa riska, kotoryj kompanija zhelaet prinjat'
	L.t.: a sum of a risk which company wishes to accept
	Ruscorpora: 0 matches
	The Internet: not used, except for online glossaries and dictionaries
2.	Pure DT
	Допустимый совокупный риск (Academic)
	Dopustimyj sovokupnyj risk
	L.t.: an acceptable joined risk
	Ruscorpora: 0 matches
3.	Pure DT
	Допустимый уровень совокупного риска (Ruscorpora)
	Dopustimyj uroven' sovokupnogo riska
	L.t.: an acceptable level of a joined risk
	Ruscorpora: N.c.: 1 doc.
	Согласно анкете, опубликованной на сайте регулятора, ЦБ интересуется, предусмотрено ли утверждение целевых показателей размеров совокупного риска, таких как предельно допустимый уровень совокупного риска , устойчивость к риску (в целом и (или) в разрезе отдельных видов типичных банковских рисков, в том числе кредитного, рыночного, операционного), закреплены ли они в каком-либо документе, а также кто несет ответственность за управление оперриском (СВ provedet opros bankov ob upravlenii operacionnymi riskami, 2009. Ruscorpora).

4.	Pure DT
	Деловая лексика: Готовность к принятию риска (Academic)
	Gotovnost' k prinjatiju riska
	L.t.: Business vocabulary: Readiness to accept the risk
	Ruscorpora: 0 matches The Internet: rare use При внедрении дифференциации убытков (эффект владения) готовность к принятию риска в различных условиях существенно изменилась. В условиях, когда решение принимается относительно собственных средств, готовность к принятию риска еще теснее коррелирует с определенностью исхода и бегством от неопределенности (Burakov, 2016).
5.	Pure DT
	Деловая лексика: Приемлемый для организации уровень риска (Academic)
	Priemplemyj dlya organizacii uroven' riska
	L.t.: Business vocabulary: A level of risk acceptable for an organization Ruscorpora: 0 matches
6.	Pure DT
	Приемлемый уровень риска (Ruscorpora)
	Priemplemyj uroven' riska
	L.t.: An acceptable/relevant level of risk Ruscorpora: M.c.: 2 doc., N.c.: 6 doc.
	Мы определили для себя приемлемый уровень риска по кредитам и начинаем выдавать, следя за тем, как ведет себя подушечка необходимой ликвидности (Ivanter, 2014. Ruscorpora).
7.	Additional or Irrelevant Components
	Деловая лексика: Готовность организации к принятию риска определенного уровня (Academic)
	Gotovnost' organizacii k prinjatiju riska opredeljonnoogo urovnja
	L.t.: Business vocabulary: readiness of an organization to accept the risk of a certain level Ruscorpora: 0 matches The Internet: only online dictionaries
	8.
Деловая лексика: Ориентированность на риски (Academic)	
Orientirovannost' na riski	
L.t.: Business vocabulary: orientation at risks Ruscorpora: 0 matches	
9.	Pure DT (general use)
	Деловая лексика: Готовность пойти на риск (Academic)
	Gotovnost' pojti na risk
	L.t.: Business vocabulary: readiness to run the risk Ruscorpora: N.c.: 1 match (not full)
	По его мнению, назрела необходимость введения некоего теста, определяющего готовность человека пойти на неоправданный риск. (Тест для лихачей // РБК Daily, 2007.06.27)
10.	Direct Equivalent (general use)
	Деловая лексика: Готовность рисковать (Academic)
	Gotovnost' riskovat' L.t.: Business vocabulary: readiness to risk

	Ruscorpora: М.с.: 3 doc., N.с.: 8 doc. Если идет нормальный политический диалог, то у бизнесменов обеих стран появляется уверенность в завтрашнем дне и готовность рисковать своими капиталами (Samogradnij, 2008. Ruscorpora)
11.	Additional or Irrelevant Components Деловая лексика: Позиция в отношении рисков (Academic) Pozicija v odnoshenii riskov L.t.: Business vocabulary: A position towards risks Ruscorpora: 0 matches
12.	Pure DT Деловая лексика: Параметры приемлемого риска (Academic) Parametry priemlemogo riska L.t.: Business vocabulary: parameters of an acceptable risk Ruscorpora: 0 matches
13.	Calque Pure Calque: риск-аппетит (IFC) Risk-appetit Risk appetite Ruscorpora: N.с.: 1 doc. «Увеличение просроченной задолженности заставило многие банки пересмотреть свои подходы к риск-аппетиту (Kondrat'ev, 2011. Ruscorpora). L.t.: approaches to risk-appetite
RECOMMENDED TRANSLATION: Pure DT Приемлемый уровень риска Priemplemyj uroven' riska L.t.: An acceptable/relevant level of risk	

Some terms with descriptive forms are accompanied by Direct Loan or Calque. For example, the term *risk appetite* was created in Russian with the help of Calque: *risk-appetit* (risk-appetit, L.t.: risk-appetite) (Ruscorpora) (see the example in table 16). The form of these terms is not only opaque, but also unwieldy and strange in the target language. Therefore, a descriptive form is needed in the special field of Corporate Governance. The following equivalent is provided in the IFC glossary: *сумма риска, который компания желает принять* (IFC) (*summa riska, kotoryj kompanija zhelaet prinjat'*; L.t.: the sum of risks which a company is ready to run). The term form in Russian loses its figurativeness for the sake of a more transparent form (see the definition of the term in table 16). Nevertheless, the term component *который* makes the term form inconvenient for use and similar to its definition (see table 16). The accuracy and relevance of other term components may be questioned in the special field of Corporate Governance: “желать” (to wish) instead of “готова” (to be ready), “сумма” (sum)

instead of “размер” (amount). In addition to this, the term does not appear in either Ruscorpora, or in the dictionaries (except for the online glossaries and dictionaries) (see table 16).

An analysis of Ruscorpora proves that the semantic component “ready, readiness” is of more value than the element to wish. The Direct Equivalent, which employs the element “готовность” (gotovnost’, L.t.: readiness), suggested in the dictionary: *готовность рисковать* (Academic) (gotovnost’ riskovat’) appears in a total of 11 Ruscorpora documents. However, the frequent usage of the equivalent can be explained by its form suitable for LGP, not only LSP, although the term is listed under “business vocabulary” in the dictionary (see table 16). The less concise form of this term, which can be attributed to the Pure DT method: *готовность пойти на риск* (Academic) (gotovnost’ pojti na risk; L.t.: Business vocabulary: readiness to run the risk), is represented in only one Ruscorpora document, due to its unstable form (see table 16). Dictionaries suggest other term forms which employ the term component *готовность* (gotovnost’, L.t.: readiness):

- *готовность к принятию риска* (Academic) (gotovnost’ k prinjatiju riska; L.t.: readiness to accept the risk) and
- *готовность организации к принятию риска определенного уровня* (Academic) (gotovnost’ organizacii k prinjatiju riska opredeljonnoogo urovnja; L.t.: readiness of an organization to accept the risk of a certain level).

The latter is attributed to the method employing Additional or Irrelevant Components, because it contains elements which limit its meaning: “организации” (organizacii, of an organization), “определённого уровня” (opredeljonnoogo urovnja, of a certain level). It is important, that the term is not represented in either Ruscorpora, or on the Internet, except for in the online dictionaries (see table 16). The term *готовность к принятию риска* (Academic) (gotovnost’ k prinyatiju riska; L.t.: readiness to accept the risk) does not appear in Ruscorpora either, but it is used on the Internet (see table 16), which proves its practical value.

The analysis of all the translation equivalents of the term *risk-appetite* revealed huge discrepancies in the forms of the terms. The glossaries and dictionaries use different equivalents and descriptive elements to disclose the meaning of the term: “приемлемый” (priemlemyj, acceptable), “ориентированность” (orientirovannost’, orientation), “допустимый” (dopustimyj,

acceptable), “параметры” (parametry, parameters), etc. Most of the terms employing these components are rarely used in Ruscorpora and on the Internet (see table 16). The term *приемлемый уровень риска* (Ruscorpora) (prijemlemyj uroven’ riska; L.t.: an acceptable/relevant level of risk) is a term created by means of Pure DT and is found in 8 Ruscorpora documents (see table 16). The term does not contain any irrelevant elements and discloses the meaning of the English term to a reasonable extent.

Accordingly, the term can be suggested as the most adequate and suitable translation for the source term. The term can be considered as competitive against the new and innovative forms, like the term *риск-аппетит* (risk-appetit) formed using Calque, as the latter is rarely used (see table 16) and unwieldy for Russian grammar (it would be more natural to employ a preposition: **аппетит к риску* (appetit k risku, appetite for the risk). The term suggested as the equivalent of the English term *risk-appetite* can also compete with the terms containing the element “готовность” (gotovnost’, readiness) due to the discrepancies of the term forms employing this component (see the analysis above).

2.5. *Direct Loan, Calque and DT*

DT is a term creation method that favors the use of Calque, Direct Loan and even Additional Components within the term. The impact of using several methods for the translation of term components at the same time cannot be disregarded. Nevertheless, the combination of Direct Loan, Calque and the DT method is quite rare because it implies the coinage of a new term with the simultaneous use of three methods: Calque, Direct Loan and descriptive elements. The analysis of the term form normally results in the identification of Calque and DT or Direct Loan and DT. The term *fixed dividend* represents such a case in Russian.

Table 17. Fixed dividend

Dividend given each year for the same amount, regardless of financial performance (Money Glossary).

1.	Calque and DT
	Дивиденд с фиксированной ставкой (IFC)
	Dividend s fiksirovannoy stavkoj
	L.t.: a dividend with a fixed rate
	Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
2.	Calque and DT
	Фиксированный размер дивиденда (Ruscorpora)
	Fiksirovannyj razmer dividenda
	L.t.: a fixed amount of a dividend
	Ruscorpora: N.c.: 1 doc. Им предъявлено обвинение в фальсификации финансовых отчетов, которая дала возможность компании получить новые кредиты и выпустить акции с фиксированным размером дивиденда наобщую сумму 283 млн. евро (Mebel'nyj gigant na grani bankrotstva, 2007. Ruscorpora). The Internet: quite often used Как правило, по привилегированным акциям устанавливается фиксированный размер дивиденда и предполагается первоочередной порядок его выплаты (ANPO Pravovoj centr IVV MVD RF).
3.	Calque
	Фиксированный дивиденд (Academic)
	Fiksirovannyj dividend
	L.t.: a fixed dividend
	Ruscorpora: N.c.: 1 doc. Как поясняет издание, именно под оплату привилегированными ценными бумагами (позволяющими получать фиксированные дивиденды , но дающими возможность участвовать в управлениибанком) прошлой осенью Генри Полсон выделил порядка 200 млрд

	<p>. долларов четыремстам американским банкам (Smol'nyj, 2009. Ruscorpora). The Internet: quite often used Фиксированный дивиденд по привилегированным акциям устанавливается при их выпуске (NPZ Znanije).</p>
<p>RECOMMENDED TRANSLATION: Calque Фиксированный дивиденд Fiksirovannyj dividend L.t.: a fixed dividend</p>	

The term *fixed dividend* meaning a “dividend given each year for the same amount, regardless of financial performance” (Money Glossary) has the following equivalent in Russian: *дивиденд с фиксированной ставкой* (IFC) (dividend s fiksirovannoy stavkoj, L.t.: a dividend with a fixed rate). The term combines Calque (*фиксированный*; fixed), Direct Loan (*дивиденд*; dividend) and descriptive elements (*с(о) ставкой*; with a rate)). Nevertheless, the term form cannot be attributed to the mixed group of Direct Loan and Calque because the term component “дивиденд” (dividend) already exists in Russian, although it was previously created using Direct Loan. The construction with a preposition and the components preserved in their concise form match the patterns of the field of Corporate Governance. The descriptive elements can be retrieved from the meaning of the term (see the definition in table 17). However, the term does not appear in Ruscorpora and is rarely used on the Internet. It proves that the term is not practical and cannot be recommended for the translation of the English term.

The term form favors the use of a denser form: *фиксированный дивиденд* (Academic) (fiksirovannyj dividend). The term was translated with the help of Calque and its further assimilation into Russian (*фиксированный* (fiksirovannyj; fixed) in the form of an adjective. The term is used in modern sources of the field of Management (see the examples in table 17). Nevertheless, it has another variation, which quite often appears on the Internet: *фиксированный размер дивиденда* (Ruscorpora) (fiksirovannyj razmer dividenda; L.t.: a fixed amount of a dividend). The term is formed with the help of Calque and DT.

The form of Pure Calque is preferable for this term, because both terms are equally used in management contexts and the term *фиксированный дивиденд* (fiksirovannyj dividend; L.t.: a

fixed dividend) adheres to grammatical patterns of Russian and favours the use of innovative and concise forms.

2.6. The use of different DT methods for the translation of one term

Management terminology is constantly generating neonyms and the term forms which already exist in LSP are being modified. This complicates translation and assimilation processes within a target language. This results in various translation methods, suggesting two or more translation patterns. While the first translation is used or is being assimilated, other versions may exist as provisional or explanatory ones. Some of them take the form of a comment, or additional and irrelevant components. The dictionaries cannot handle such pressure. In addition to this, many online dictionaries cannot be considered as reliable, because the information is abundant and improperly filtered; however, such sources are actively used by translators.

The term *debt-to-equity ratio (leverage)* illustrates the case of disorganized translation equivalents and covers nearly all the abovementioned DT translation methods.

Table 18. Debt-to-equity ratio/leverage

1.	Calque and DT
	Соотношение между собственными и заемными средствами (IFC; <i>Academic</i>)
	Sootnoshenie mezhdru sobstvennymi i zaemnymi sredstvami
	L.t.: ratio between own and borrowed means
	Ruscorpora: N.c.: 2 doc. Для исключения из него агентство будет оценивать новые инвестиционные планы консолидированной группы, ее способность существенно уменьшить левередж (соотношение между собственными и заемными средствами (Starinskaja, 2012. Ruscorpora). «Для улучшения соотношения между собственными и заемными средствами «Евросет» прорабатывает варианты привлечения акционерного капитала («Evroset'» uhodit ot FAS, 2007. Ruscorpora)
2.	Calque and DT
	Отношение задолженности к собственному капиталу (Lingvo; <i>Academic</i>)
	Otnoshenije zadolzhennosti k sobstvennomu kapitalu
	L.t.: ratio (relation) between liabilities and one's own capital
	Ruscorpora: N.c. 1 match (not full)

	«В результате допэмиссии будет привлечено 67,2 млн рублей (2,4 млн долл.), которые необходимы, чтобы по просьбе иностранных акционеров привести в соответствие со стандартами несколько финансовых коэффициентов (например, отношение кредиторской задолженности предприятия к его собственному капиталу)», – сообщил RBC daily г-н Тутыхин (Seregin, 2005. Ruscopora)
3.	<p>Calque and DT Отношение задолженности к собственным средствам (Ruscopora)</p> <p>Otnoshenie zadolzhennosti k sobstvennym sredstvam</p> <p>L.t.: ratio (relation) between liabilities and one's own means</p> <p>Ruscopora: N.c.: 1 match (not full)</p> <p>Юлия Бондарева добавляет, что будет предложен еще целый ряд коэффициентов: например, соотношения капитала к нетто-резервам, отношения дебиторской задолженности к собственным средствам, отношения кредиторской задолженности к собственным средствам (Poljakova, 2011. Ruscopora).</p>
4.	<p>Calque Коэффициент долг/акционерный капитал (Lingvo; Academic)</p> <p>Koefficient dolg/akcionernyj kapital</p> <p>L.t.: coefficient debt/joint-stock capital</p> <p>Ruscopora: 0 matches</p>
5.	<p>Calque and DT Соотношение заемных и собственных средств (finance)/ соотношение собственных и заемных средств (Academic)</p> <p>Sootnoshenie zaemnyh i sobstvennyh sredstv/sootnoshenie sobstvennyh i zaemnyh sredstv</p> <p>L.t.: ratio of own and borrowed means</p> <p>Ruscopora: M.c.: 3 doc., N.c.: 13 doc.</p> <p>Руководитель практики инвестиционного консультирования ФБК Роман Кенигсберг отметил, что одной из особенностей банковского бизнеса является высокий леверидж (соотношение собственных и заемных средств) (Alekseevskih, 2014. Ruscopora)</p> <p>Примерное соотношение собственных и заемных средств можете назвать? (коллективный. Bol'shaja doza pesticidov // «Jekspert», 2014)</p>
6.	<p>Additional or Irrelevant Components Соотношение собственных и заемных средств компании (Ruscopora)</p> <p>Sootnoshenie sobstvennyh i zaemnyh sredstv kompanii</p> <p>L.t.: ratio of own and borrowed means of a company</p> <p>Ruscopora: 1 doc.</p> <p>Впрочем, после IPO соотношение собственных и заемных средств компании может вернуться на неоптимальный уровень (Shesterina, 2006. Ruscopora).</p>
7.	<p>Additional or Irrelevant Components Отношение заемных средств к собственным средствам компании (Academic)</p> <p>Otnoshenie zaemnyh sredstv k sobstvennym sredstvam kompanii</p> <p>L.t.: relation (ratio) of one means to the borrowed means (ones) of a company</p> <p>Ruscopora: 0 matches</p>
8.	<p>Calque and DT Коэффициент соотношения собственных и заемных средств (Ruscopora)</p> <p>Koefficient sootnoshenija sobstvennyh i zaemnyh sredstv</p> <p>L.t.: coefficient of the ratio between own and borrowed means</p> <p>Ruscopora: 16 doc.</p> <p>Для оценки финансового состояния заемщика используются три группы оценочных</p>

	показателей: коэффициенты ликвидности; коэффициент соотношения собственных и заемных средств; показатели оборачиваемости и рентабельности (Zhovanikov, 2003).
9.	<p>Calque and DT Соотношение собственного капитала и заёмных средств (Ruscorpora)</p> <p>Sootnoshenie sobstvennogo kapitala y zaemnyh sredstv</p> <p>L.t.: ratio of own capital and borrowed means</p> <p>Ruscorpora: N.c.: 1 doc. ...банки и брокерские компании по большей части финансируют свой бизнес за счет заемных средств и при списании активов вынуждены снижать свои объемы кредитования, чтобы не допустить снижения соотношения собственного капитала и заемных средств. (Krizis na dva trilliona, 2007. Ruscorpora).</p>
10.	<p>Calque and DT Соотношение между заемным и собственным капиталом (Academic)</p> <p>Sootnosheniye mezhdu zaemnym i sobstvennym kapitalom</p> <p>L.t.: ratio between borrowed and own capital</p> <p>Ruscorpora: 0 matches</p>
11.	<p>Calque and DT Отношение заемного капитала к собственному (Academic)</p> <p>Otnosheniye zaemnogo kapitala k sobstvennomu</p> <p>L.t.: relation of borrowed capital to the own one</p> <p>Ruscorpora: N.c.: 1 doc. «Помимо прочего, это поможет оптимизировать отношение заемного капитала к собственному», – добавляет он. (Koptjubenko, 2005. Ruscorpora)</p>
12.	<p>Calque and DT Обязательства к собственному капиталу (Academic)</p> <p>Obyazatel'stva k sobstvennomu kapitalu</p> <p>L.t.: liabilities to one's own capital</p> <p>Ruscorpora: 0 matches</p>
13.	<p>Calque and DT Показатель отношения заемных средств к капиталу (Academic)</p> <p>Pokazatel' otnosheniya zaemnyh sredstv k kapitalu</p> <p>L.t.: an index of the relation (ratio) of borrowed means to the capital</p> <p>Ruscorpora: 0 matches</p>
14.	<p>Additional or Irrelevant Components Отношение заёмных средств к общему капиталу (Academic)</p> <p>Otnosheniye zaemnyh sredstv k obshchemu kapitalu</p> <p>L.t.: relation (ratio) of borrowed means to the common capital</p> <p>Ruscorpora: 0 matches</p>
15.	<p>Calque and DT Отношение заёмных средств к собственным (Academic)</p> <p>Otnosheniye zaemnyh sredstv k sobstvennomu</p> <p>L.t.: the relation (ratio) of borrowed means to one's own</p> <p>Ruscorpora: 0 matches</p>
16.	<p>Additional or Irrelevant Components Соотношение между собственными и привлеченными средствами (Academic)</p> <p>Sootnosheniye mezhdu sobstvennymi i prrivlechennymi sredstvami</p> <p>L.t.: the ratio between one's own and involved means</p>

	<p>Ruscorpora: 0 matches See the use: (1 doc.) Например, ЦБ считает, что мы должны написать жесткие нормативы по соотношению между собственными и привлеченными ресурсами стройсервиса, 1 к 5 (Kvartira poremnogo, 2003. Ruscorpora).</p>
17.	<p>Additional or Irrelevant Components Соотношение собственных и привлеченных средств (Ruscorpora) Sootnoshenie sobstvennyh i privlechennyh sredstv L.t.: the ratio of one's own and involved means Ruscorpora: M.c.: 1 doc., N.c.: 4 doc. При этом эксперты рынка отмечают высокорисковое для бизнеса компании соотношение собственных и привлеченных средств (Kovtun, 2008. Ruscorpora).</p>
18.	<p>Direct Equivalent (general meaning) Коэффициент платежеспособности (бухгалтерский учет) (Academic). Koefficient platezhеспособности L.t.: coefficient of paying capacity Ruscorpora: 1 match Коэффициент платежеспособности (текущей ликвидности) в целом по предприятиям области остался ниже допустимого (Kremlev, 2004. Ruscorpora). See the use: На встрече присутствовали представители «Росгосстраха», СОГАЗа, «РЕСО-Гарантии» и РОСНО, которые от лица страхового сообщества выразили обеспокоенность прежде всего предлагаемым коэффициентом маржи платежеспособности в 1,6, считая его с лишком высоким (Lavrent"ev, 2010. Ruscorpora).</p>
19.	<p>Direct Equivalent (general meaning) Коэффициент задолженности (Academic) Koefficient zadolzhennosti L.t.: liability coefficient Ruscorpora: 0 full matches See the use: «Коэффициент чистой задолженности к EBITDA, вероятно, сохранится на уровне выше 2 на протяжении следующих двух-трех лет (Sokolik, 2005. Ruscorpora). При этом количество предприятий, имеющих коэффициент отношения кредиторской и дебиторской задолженностей выше 2 уменьшилось на 7%. (Chujko, 2004. Ruscorpora).</p>
20.	<p>= leverage DT and Direct Loan Лeverажное соотношение (Academic) Leverazhnoe sootnoshenie L.t.: leverage ratio Ruscorpora: 0 matches</p>
21.	<p>= leverage Pure DT Использование кредита для совершения финансовых сделок (finance) (Lingvo) Ispolzovanie kredita dlja sovershenija finansovyh sdelok L.t.: the use of a credit for the completion of financial transactions Ruscorpora: 0 matches</p>
22.	<p>Direct Loan = leverage Лeverедж, лeverидж (Academic)</p>

	<p>2 transcription forms</p> <p>Ruscorpora: Лeвeрeдж: М.с.: 2 doc., N.с.: 9 doc. Новые стандарты вступят в силу в июле 2016 года (по показателю лeвeрeджa — в 2018 году) (Kostarev, 2014. Ruscorpora). Лeвeрeдж: М.с.: 3 doc., N.с.: 6 doc. В предкризисные годы поведению банков были присущи черты хедж-фондов (особенно в 2005-2006 годы): высокий лeвeрeдж с низким уровнем ликвидности, как результат — высокая прибыльность операций (V plenu staroj paradigmy, 2014.Ruscorpora).</p>
23.	<p>Calque (figurative meaning) = leverage (Финансовый) рычаг (Academic) рычаг (Academic) (Finansovyj) rychag Financial leverage</p> <p>Ruscorpora: М.с.: 11 doc., N.с.: 59 doc. Такие компании смогут самостоятельно привлекать инвестиции и будут способны уже на старте иметь финансовый рычаг на порядок больше, чем сегодня могут позволить себе городские сети (Vajnzihet, 2014. Ruscorpora).</p>
24.	<p>Calque (figurative meaning) = leverage Кредитное плечо (Academic) Kreditnoe plecho L.t.: credit shoulder</p> <p>Ruscorpora: М.с.: 3 doc., N.с.: 52 doc. Улучшающаяся финансовая статистика и восстановление кредитных рынков вновь позволяют крупнейшим инвестиционным банкам торговать сложными деривативами с большим кредитным плечом. (Basmanov, 2010. Ruscorpora)</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Коэффициент соотношения собственных и заёмных средств Koefficient sootnoshenija sobstvennyh i zaemnyh sredstv L.t.: coefficient of the ration between own and borrowed means AND Calque (figurative meaning) = leverage (Финансовый) рычаг (Finansovyj) rychag Financial leverage</p>	

The Russian terms represent a product of accelerated development of the terminology field and borrowing from another language. First of all, some of the sources list the term under financial leverage: “the debt-to-equity ratio (debt/equity ratio, D/E) is a financial ratio indicating the relative proportion of entity's equity and debt used to finance an entity's assets. This ratio is also known as financial leverage” (Audit IT). In the IFC glossary, the term *leverage* is separated

with a comma and stands next to *debt-to-equity ratio*. However, the term *debt-to-equity ratio* is an independent term, though related to the term (*financial*) *leverage*:

Debt/equity ratio

A measure of a company's financial leverage. Debt/equity ratio is equal to long-term debt divided by common shareholders' equity. Typically the data from the prior fiscal year is used in the calculation. Investing in a company with a higher debt/equity ratio may be riskier, especially in times of rising interest rates, due to the additional interest that has to be paid out for the debt (InvestorWords).

Leverage

The use of credit to enhance one's speculative capacity (Merriam-Webster).

The second term is used in its figurative meaning in English. In LGP the term is used to denote an "action of a lever", "power or force of a lever" and "advantage for accomplishing a purpose" (Online Etymology Dictionary). The word became a financial term as far back as 1933 (ibidem).

The first term is special because of its form, which represents a fertile pattern in the English language, but is difficult to borrow as Pure Calque into Russian. The pattern "NOUN (attributive position) +NOUN" in general is difficult to reproduce in Russian, because of the Russian case system (we must reverse the term word order, and use an adjective or put the noun in the attributive position in a proper case (usually genitive case), adding prepositions if necessary). Pure Calque with the same word order is impossible under such a construction; however, Calque with a reversed word order has not been completely dismissed: *коэффициент долг/акционерный капитал* (Lingvo; Academic) (coefficient dolg/aktzionernyj capital; L.t.: coefficient debt/joint-stock capital).

Though Pure Calque is difficult to implement, it does not interfere with the opportunity to borrow some elements of the term with the help of Calque, e.g.:

- *соотношение между собственными и заемными средствами* (IFC; Academic) (sootnoshenie mezhdu sobstvennymi i zaemnymi sredstvami; L.t.: ratio between own and borrowed means);
- *отношение задолженности к собственному капиталу* (otnoshenie zadolzhennosti k sobstvennomu kapitalu; L.t.: ratio (relation) between liabilities and one's own capital) (Lingvo; Academic).

The form of the term *debt-to-equity ratio* is difficult to reproduce not only because a nominative unit is in the attributive position, but also because it represents a compound term (two nouns and a preposition). The examples of translation into Russian, mentioned above, represent the Calque and Descriptive Translation method, comprising Calque elements (“соотношение” (ratio), “заёмный” (debt, an adjective), “к” (to, a preposition)) and descriptive elements (“средства” (means), “капитал” (capital), “между” (between), “собственный” (own, an adjective)). The existence of two and more options of Calque and DT with different descriptive elements shows the unstable and inconcise term content in English. This is mainly attributed to the term component “equity”, which has several descriptive equivalents in Russian: *акция без фиксированного дивиденда* (a share without a fixed dividend), *собственный капитал* (one’s own capital), *собственные средства* (one’s own means), *чистая доля в средствах* (a pure share out of the means), *ценные бумаги* (bonds) etc. (Lingvo Economics). The concise form of the English term triggers the different use of prepositions when translated, i.e. “между”, “к”, or a conjunction “и”: *соотношение собственных и заемных средств* (Academic) (sootnoshenie zaemnyh i sobstvennyh sredstv/sootnoshenie sobstvennyh i zaemnyh sredstv; L.t.: ratio of own and borrowed means).

As shown in table 18, Calque and DT is widely used for the translation of the term *debt-to-equity ratio* into Russian. This descriptive method of translation proves to be justifiable. It allows a translator to retain the vital components of the English term: “ratio”, “debt” and “equity”. It extends the term to a certain limit, without making its form unwieldy. It shapes the main idea of the content of the source term, delineating the main (not irrelevant) semantical components: “собственный”, “средство” and “между”. In this respect, Calque and DT can be considered to be a descriptive semantic Calque to some extent.

The main disadvantage of Calque and DT is that the term form is neither fixed nor strict, as it could be with Pure Calque. This fact is proved by the diverse patterns of descriptive translation for the term *debt-to-equity ratio*. Word order is not fixed within the Russian term, i.e. the term components appear in different positions: *соотношение заемных и собственных средств* or *соотношение собственных и заемных средств* (Academic) (sootnoshenie zaemnyh i sobstvennyh sredstv/sootnoshenie sobstvennyh i zaemnyh sredstv; L.t.: ratio of own and borrowed (borrowed and owned) means). Synonyms for term components are widely used:

“соотношение” (sootnoshenie; correlation), “отношение” (otnoshenie, relation), “коэффициент” (koefficient), etc. Each modification of a term form creates a new unit, whose adequacy and suitability should be carefully examined by a translator.

The main goal of the present case study was to trace all the usages of a term in Russian, using Ruscorpora as the main source of examples. The analysis of the Russian contexts revealed the term forms, which are slightly modified but not mentioned in the glossaries or dictionaries: *отношение задолженности к собственным средствам* (Ruscorpora) (otnoshenie zadolzhennosti k sobstvennym sredstvam; L.t.: ratio (relation) between liabilities and one’s own means); *коэффициент соотношения собственных и заёмных средств* (Ruscorpora) (koefficient sootnosheniya sobstvennyh i zaemnyh sredstv; L.t.: coefficient of the ratio between own and borrowed means). The analysis of Ruscorpora revealed that the Calque and DT method is the most relevant translation method for the term *debt-to-equity ratio*. The study of the corpus dismissed several translation versions and showed the frequent usage of others. The term *коэффициент соотношения собственных и заёмных средств* (Ruscorpora) (koefficient sootnosheniya sobstvennyh i zaemnyh sredstv; L.t.: coefficient of the ratio between own and borrowed means) is represented in as many as 16 documents belonging to Economics and related fields. This Russian term is followed by the term offered in the dictionary: *соотношение собственных и заёмных средств* (Academic) (sootnoshenie sobstvennyh i zaemnyh sredstv; L.t.: ratio of own and borrowed means), which is used in 13 Ruscorpora newspaper corpus documents and 3 main corpus documents. Although the usage of the term is frequent, it can sometimes be used as a comment on the main term (transcription of the term leverage): “*леверидж (соотношение собственных и заёмных средств)*” (Alekseevskih & Shirmanova, 2014. Ruscorpora).

The mentioned previously Russian term with a comment leads to two descriptive translation scenarios. The first one is aimed at a short and innovative term form, and the second one gives priority to the content of a term.

When translation focuses on conciseness, it is important to incorporate the term form into the system of the native language. Otherwise the translator runs risks coining a new word with little practical use. It is also important to not commit any errors, neither orthographical nor stylistic ones, when dealing with transliteration, transcription, Calque or the search for a direct

equivalent. As far as the term *debt-to-equity ratio* is concerned, its form does not contribute to the possibility of implementing Direct Loan. Neither the construction, nor the term components can be easily reproduced in Russian. This may be the reason why the concise, innovative and figurative English term *leverage*, being close in meaning to the term *debt-to-equity ratio*, is favored by translators and is used instead of the latter term. This is proved by the abovementioned term containing the transcription of the term *leverage* and the comment based on *debt-to-equity ratio* term.

The analysis of Ruscorpora allowed us to identify the favorite translation pattern, which is Pure Calque with figurative meaning: (*финансовый*) *рычаг* (Academic) (*finansovyj*) *rychag*; L.t.: (financial) leverage)). It is used in as many as 70 Ruscorpora documents (see table 18), which is the leader among other translation patterns for the two English terms. Nevertheless, the term (*финансовый*) *рычаг* (Academic) is not unique, as it functions along with another frequent Russian term with figurativeness, retrieved using Calque: *кредитное плечо* (Academic) (*kreditnoje plecho*; L.t.: credit shoulder). It can be found in 55 Ruscorpora documents (see table 18). In previous examples the figurative meaning of the source term was preserved; however, translators often decipher the content of such terms. It sometimes results in a descriptive form of a target term: *использование кредита для совершения финансовых сделок* (finance) (Lingvo) (*ispolzovanije kredita dlja sovershenija finansovyh sdelok*; L.t.: the use of a credit for the completion of financial transactions).

The frequent usage of Pure Calque shows that the term is partially incorporated into the sphere of Management and it functions with a certain level of success. In addition, the inconvenient phonetic form of the English term for Russian speakers leads to frequent errors or an unstable transcription form. In Ruscorpora two transcription forms are used as equivalents of the English term *leverage*: *левередж* and *леверидж* (see table 18). The terms appear in Ruscorpora with nearly equal frequency, which shows the low quality of transcription as a translation method in this particular case.

The second translation scenario focuses on the content of a term, which implies the search for a Direct Equivalent or the implementation of additional semantic components. The latter is the most undesirable type of descriptive translation, i.e. DT with Additional or Irrelevant Components. It often employs components which can be easily avoided by translators. In

addition to this, this Descriptive Translation method generates a vast amount of unwieldy constructions with only slight differences between them. For example, the term *отношение заемных средств к собственным средствам компании* (Academic) (otnoshenie zaemnyh sredstv k sobstbennym sredstvam kompanii; L.t.: relation (ratio) of one means to the borrowed means (ones) of a company) contains a superfluous detail: the word “средство” (sredstvo; L.t.: means). If the term is to be compared with abovementioned terms created by the Calque and DT method, it is obvious that the translator can get rid of the additional component. This detail contributes neither to the transparency of the term form nor to its conciseness. Consequently, it can be considered irrelevant for the explanation and description of the English term *debt-to-equity ratio*.

The Russian term contains one more component, which extends its form and at the same time limits its meaning: “компании” (kompanii, L.t.: of a company). According to this component, the *debt-to-equity ratio* can be attributed exclusively to a certain company. The term component proves to be irrelevant due to its concrete meaning (concretization), which only makes the whole term useful in certain contexts. Ruscorpora demonstrates clearly that the term is not frequently used: only one similar, and yet shorter form, was found in the source: *соотношение собственных и заемных средств компании* (Ruscorpora) (sootnoshenie sobstvennyh i zaemnyh sredstv kompanii; L.t.: ratio of own and borrowed means of a company). The relevance of additional components within a certain term is controversial.

The DT method which employs extra components borders on the DT and Calque technique. The elements of the term may be considered irrelevant if they are superfluous or, if they add additional meaning to the term. For instance, the term *соотношение собственных и привлеченных средств* (Ruscorpora) (sootnoshenie sobstvennyh i privlechennyh sredstv; L.t.: the ratio of one’s own and attracted means) contains the component “привлечённый” (privlechennyj; attracted). The word is not a Direct Equivalent of the term part “debt”, although it makes reference to a similar meaning in the sphere of Management. This term component is considered as irrelevant because of its inexact meaning, and improperly descriptive nature.

The analysis of all the translations of a single term (*debt-to-equity ratio*, see table 18) has revealed the most frequently used Russian terms. These terms can be suggested as the most desirable ones:

- *коэффициент соотношения собственных и заёмных средств* (Ruscorpora) (koefficient sootnoshenija sobstvennyh i zaemnyh sredstv; L.t.: coefficient of the ration between own and borrowed means) or
- *(финансовый) рычаг* (Academic) ((finansovyj) rychag; financial leverage).

The first term follows the pattern of Calque, adding relevant descriptive elements. Consequently, this is an example of the Calque and DT technique. The second one favors the pattern of Pure Calque with figurative meaning. Such a translation may substitute the descriptive term, although it does not directly correspond to the English term *debt-to-equity ratio*, but to the figurative term *leverage*. For this reason, both translations can be considered relevant and useful.

The translation patterns stated above highlight the importance and necessity of Descriptive Translation within the field of Corporate Management. Most of them are indispensable parts of modern terminology. Nevertheless, they are responsible for coining a vast amount of neologisms, which is an obstacle for professional communication.

3. Statistics and Results

This research focuses on the incorporation of Descriptive Translation into the coinage of neonyms in specialized languages, namely in the sphere of Corporate Governance. Over the course of the study, the descriptive forms of the Russian terms belonging to this area were analyzed regarding their vitality and practical usage.

Chart 1. Term formation methods in Russian in the field of Corporate Governance

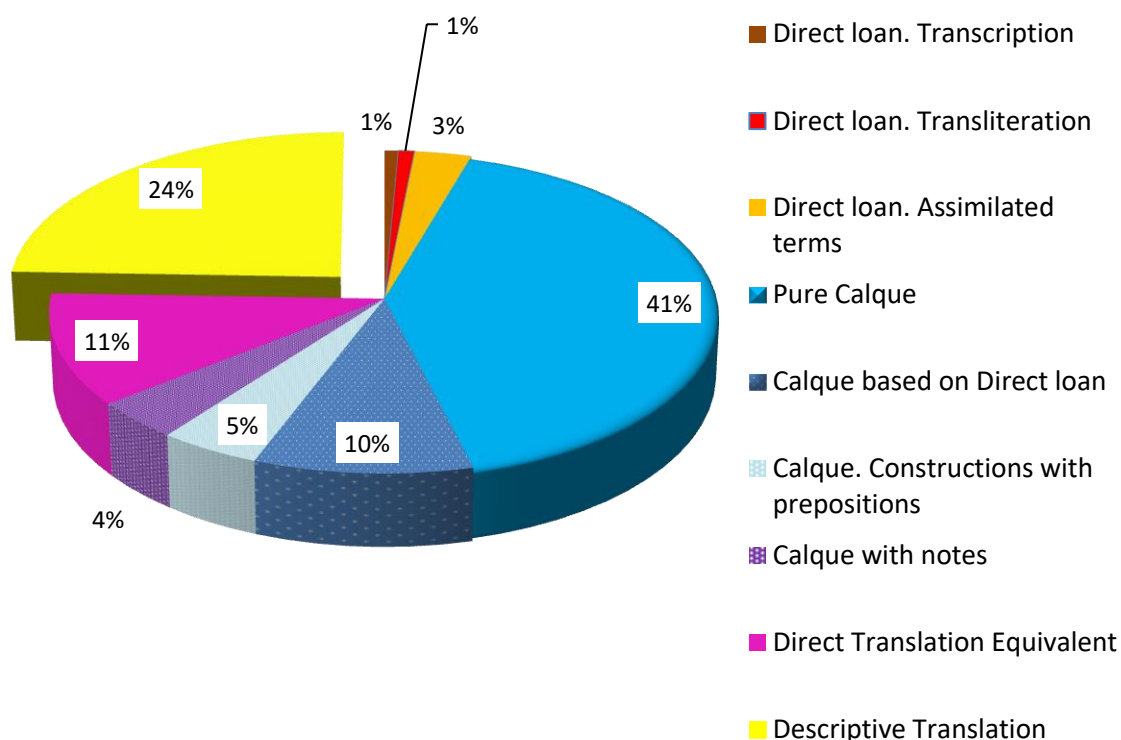


Chart 1 reveals the main methods of term creation in the sphere of Corporate Governance, which have been analyzed in the Theoretical Part (A. 3. “Term Formation”): Calque, Descriptive Translation, Direct Loan and Direct Translation Equivalent. The classification was based on a total of 839 terms retrieved from codified resources (IFC; UN; UN-1; UNTERM; UNCITRAL;

UNCITRAL-1; OECD and OECD-1). Over the course of the analysis, specific subgroups of Calque and Direct Loan have been revealed:

- Calque: Pure Calque; Calque based on Direct Loan; Calque. Constructions with Prepositions and Calque with notes;
- Direct Loan: Transcription, Transliteration and Assimilated Terms.

The Calque group proves to be the most frequent (60%): Pure Calque (41 %), Calque based on Direct Loan (10 %), Calque and constructions with prepositions (5%) and Calque with notes (4 %).

This group is followed by Descriptive Translation (24 %), which surpasses the Direct Translation Equivalent group (11 %).

The most rarely used method is Direct Loan (5 %): Direct Loan. Assimilated Terms (3 %); Transliteration (1 %) and Transcription (1 %). Direct Loan has proven to be infrequent due to Corporate Governance being based on the whole spheres of Business and Management, which makes that Direct Loan forms are not coined but borrowed from that sphere. Nevertheless, the basic Direct Loan forms were differentiated in order to mark the presence and potential importance of this method. Other term forms containing Direct Loan forms and Calque elements were placed into the group, Calque based on Direct Loan.

The Calque and constructions with prepositions method and Calque with notes were differentiated because the term forms which they generate are very similar to descriptive ones and border on the Descriptive Translation and Calque group (see below). In certain situation, these terms can be considered as belonging to any of these groups.

It is important to note that some English terms had several Russian equivalents in the codified resources. This especially concerns Descriptive Translation accompanying Calque or Direct Loan. This indicates that the field of Corporate Governance is on its way to harmonization and innovative term forms. In this case, the preference in the classification was given to Descriptive forms over Calque and Direct Loan. The existence of Calque, Direct Equivalent or Direct Loan forms along with Descriptive Translation reveals that an innovative

term form is not considered as the full-fledged and absolute equivalent for an English term. The competitiveness of Calque, Direct Loan and Direct Translation Equivalents was revealed in Chart 3, which focuses on the preferable and recommended translation for each English term

Chart 2. Descriptive Translation from codified resources (UN, OECD, IFC and UNCITRAL)

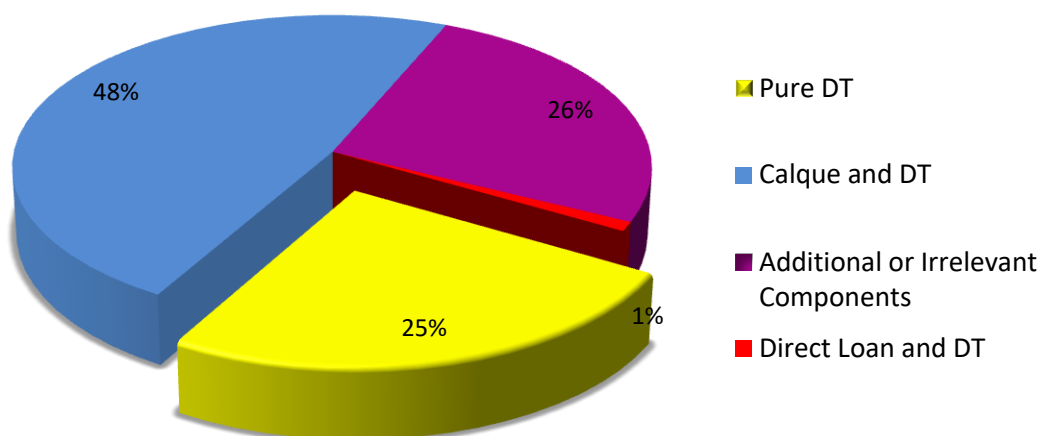


Chart 2 focuses exclusively on the Descriptive Translation methods, which have been retrieved from codified resources (IFC; UN; UN-1; UNTERM; UNCITRAL; UNCITRAL-1; OECD and OECD-1) and have been presented in section 2 of the Case Study (2. Descriptive Translation methods. Analysis). Calque and Descriptive Translation (Calque and DT) has proven to be the most frequent term creation method and accounts for 48 % of all the terms. It is followed by Additional or Irrelevant Components (26%) and Pure Descriptive Translation (Pure DT) (25%). The most infrequent DT method is Direct Loan and DT, which has created only 1 % of the terms.

Chart 3. RECOMMENDED TRANSLATION for TERMS TRANSLATED DESCRIPTIVELY IN CODIFIED RESOURCES

- PURE DT
- DT + CALQUE
- ADDITIONAL or IRRLEVANT COMPONENTS
- DT + DIRECT LOAN
- CALQUE
- DIRECT LOAN
- DIRECT EQUIVALENT
- CALQUE and Direct loan
- The abbreviation of the source term (with or without a comment and calque elements)
- CALQUE and Direct equivalent

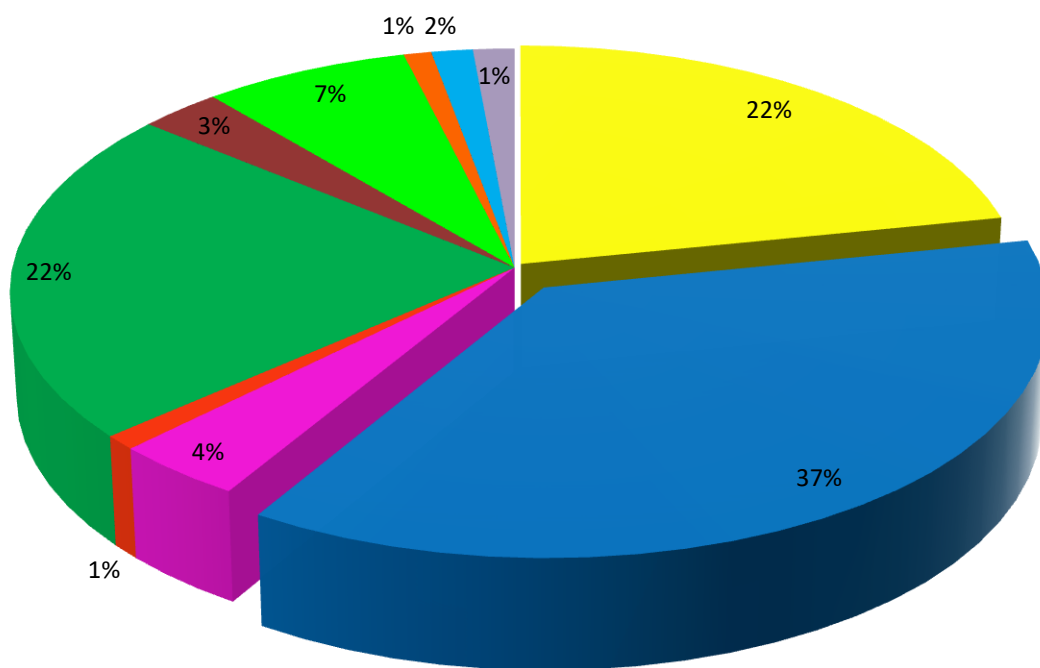


Chart 3 “Recommended Translation for Terms Translated Descriptively in Codified Resources” illustrates the applicability of the suggested terms in LSP, their relevance and competitiveness with modern term formation methods (Calque, Direct Loan or acronyms).

The chart includes all the results included in the section “Recommended Translation”, and was based on the analysis of the practical usage of the terms, their appearance in glossaries and dictionaries, and their adaptability to the nature of the native language.

The groups include all the Descriptive Translation methods, mentioned above: Pure DT (22%), DT and Calque (37%), Additional or Irrelevant Components (4%), DT and Direct Loan (1%). When compared to Chart 2, the use of DT with Additional or Irrelevant Components has diminished, while DT and Calque remains to be the most frequent method.

Other methods compete with Descriptive Translation and demonstrate other trends for translation in the sphere of Corporate Management: Calque (22%), Direct Translation Equivalent (7%), Direct Loan (3%), the abbreviation of the source term (with/without a comment), Calque and Direct Loan (1%), Calque and Direct Equivalent (1%). Calque is recommended as an effective substitution for a great number of terms from codified resources: 22 %.

In the following chapter the results based on Chart 3 are analyzed in order of frequency, i.e. starting with the most frequent term creation method; Calque and Descriptive Translation.

3.1. Calque and DT. Results

Calque and DT accounts for the majority of DT cases (37%) and proves to be competitive with other term formation methods (Calque, Direct Loan, abbreviation etc.).

One of the aims of this study was to reveal why translators or glossary/dictionary authors resort to Calque and DT as the method of choice for translating corporate management terms into Russian. Most terms that are translated using Calque in the glossaries were considered relevant for the research.

The usage of DT and Calque can be attributed to componential translation. The method is chosen depending on the form of the source term, which is not easily shaped in the target language.

3.1.1. Calque and DT. TERM FORM and CONTENT

The first step towards disclosing the need for DT and Calque is the analysis of the term forms in both English and Russian. The following table demonstrates how the term forms correlate with each other:

English term	Russian term (Calque and DT)				
	Nominative Construction	Construction with a preposition	Construction with a verb (without a preposition)	Construction with a verb (with a preposition)	Participial or subordinate construction
A noun (or several nouns with a conjunction)	5				
A participle (one or several with a conjunction)					2
A verb			1	1	
Phrasal verb nominative	1				
Compound single-unit term		1			
Noun (in attributive position) + noun	9	4			

Adjective/participle + noun	7	3			1
Construction with prepositions	1	1			1
3 and more term components	12	17			5
Abbreviation with/without additional components or acronyms (complete or partial)	3				

In the abovementioned table, 75 Calque and DT terms from the recommended translation section were analyzed considering their form. The left-hand column contains the information about the source (English) terms. The numbers indicate the amount of Russian terms of a certain form which correspond to the English ones.

3.1.1.1. Complex term (Source term with 3 or more elements)

The table indicates that 34 English terms comprising 3 and more term elements account for the majority of DT and Calque cases. It proves that the DT and Calque method is mostly form-driven. Compound terms, especially those containing more than 2 elements, are difficult to be reproduced in Russian. The most popular DT form in Russian is construction with prepositions. This appears between Descriptive Translation and Calque. In addition to this, the construction change might require extra elements, making the form of the term descriptive. A total number of 17 terms containing 3 or more components (excluding constructions with prepositions) were translated into Russian with the help of a preposition: *cost data format*; *format for the cost data*; *cost format*: *данные о затратах и ставках возмещения* (recommended translation on the basis of different resources) (*dannye o zatratyah i stavkakh vozmeschenija*, L.t.: Data about expenses and reimbursement rates); *anti-takeover defense*: *меры по защите от поглощений* (Ruscorpora) (*mery po zashhite ot pogloshheniy*; L.t.: defense measures against takeover(s); results-oriented annual report: *отчёт о результатах работы за год* (*otchjot o rezultatah raboty za god*; L.t.: a report on the results of work for a year); *zero-base budgeting*: *составление бюджета с нуля* (Academic) (*sostavlenie bjudzheta s nulja*; L.t.: budget compilation from

zero), *third-party cost-sharing*: *участие третьей стороны в покрытии расходов* (UNTERM) (*uchastie tret'ej storony v pokrytii rashodov*; L.t.: the participation of a third party in expense cover).

The majority of English terms with 3 or more components contain a compound word, e.g.: “result-oriented” in *result-oriented annual report*, “zero-base” in *zero-base budgeting*, “third-party” and “cost-sharing” in *third-party cost-sharing*. It proves that compound words in English contain extra semantic elements which should be retrieved and/or reproduced with the help of a preposition, because the construction is dense both semantically and grammatically. The only compound term of one word was translated into Russian with the help of a construction with a preposition: *self-dealing*: *операции в собственных интересах* (Academic) (*operacii v sobstvennykh interesakh*; L.t.: operations for one’s own interests).

Nevertheless, the fact that the English word contains 3 or more elements does not imply that the Russian term should contain a preposition. If a complex term is translated into Russian with the help of a nominative construction, it means that the form of the term can be easily reproduced using Calque and descriptive elements without a preposition, e.g.: *pre-emptive right*: *преимущественное право приобретения акций* (Ruscorpora) (*preimusshestvennoe pravo priobreteniya*; L.t.: privileged right for the acquisition); *two-tier board*: *двухуровневая структура совета директоров* (IFC) (*dvuhurovnevaya struktura soveta direktorov*; L.t.: a two-level structure of a board of directors); *non-performing loan*: *невозвратный кредит* (Academic) (*nevozvratnyj kredit*; L.t.: irrevocable credit). The elements in these terms were translated together with other elements as one word, or with the help of a descriptive equivalent, which is close to a direct translation equivalent.

The translation of complex terms or terms containing 3 and more elements can result in a participial construction or a construction with subordinate elements, e.g.: *asset-backed securities*: *ценные бумаги, обеспеченные активами* (IFC) (*sennyye bumagi, obespechennyye aktivami*; L.t.: securities backed/supported by the assets); *acquisition secured creditor*: *обеспеченный кредитор, финансирующий приобретение* (UNCITRAL-1) (*obespechennyj kreditor, finansiruushhij priobretenie*; L.t.: a secured creditor financing an acquisition). The

usage of the participial construction in Russian often requires additional elements. The latter term received a descriptive form not because of the element “secured”, but because of the elliptical construction, which was expressed with the help of the additional elements and the direct object: “финансирующий приобретение” (financing an acquisition). It is interesting to note that the term “secured creditor” is translated into Russian as *обеспеченный кредитор* (Lingvo) (*obespechenniy kreditor*), which is an example of Pure Calque. Nevertheless, the same dictionary offers translation equivalents with participial or prepositional constructions: *кредитор, получивший обеспечение (в виде залога, ипотеки)* (*kreditor, poluchivshyj obespechenie (v vide zaloga, impoteki)*; L.t.: a creditor, having received security (in the form of a pledge or mortgage)); *кредитор, имеющий обеспечение долга* (*kreditor, imejuschij obespechenije dolga*, L.t.: a creditor, having the security of a debt), *кредитор по обеспеченному долгу* (Lingvo Economics and Lingvo Law) (*kreditor po obespechennomu dolgu*, L.t.: a creditor under the secured debt).

The term contains another element: “acquisition”. The term *acquisition secured creditor* risks being shaped with a construction employing two participles: **кредитор, получивший обеспечение долга и финансирующий приобретение* (*kreditor, poluchivshyj obespechenie dolga i finansirujushhij priobretenie*; L.t.: a creditor, having received the security of the debt and financing the acquisition). Such a form discloses the meaning of the source term: ““acquisition secured creditor” which means a secured creditor that has an acquisition security right”; ““acquisition security right” means a security right in a tangible asset, or in intellectual property or the rights of a licensee under a license of intellectual property, which secures an obligation to pay any unpaid portion of the purchase price of an asset, or other credit extended to enable the grantor to acquire rights in the asset to the extent that the credit is used for that purpose” (UNCITRAL-3, 2016). Nevertheless, the term form with two participles is very unwieldy for LSP, which is the reason why the short equivalent is used for the translation of the term part.

3.1.1.2. Noun (in attributive position) + noun

Another group accounting for 13 cases of DT and Calque comprises terms with noun + noun construction, i.e. one noun stands in the attributive position: *performance pay*, *control risk*, etc. Such a construction is not common in Russian. Nevertheless, only 4 out of 13 cases are suggested for translation with the help of a preposition, e.g. *control transaction*: *сделка по приобретению контроля* (IFC) (*sdelka po priobreneniju kontrolja*; L.t.: a transaction on control acquisition). In other cases the translation does not require the change of the nominative construction, but rather employs descriptive elements with the components retrieved by Calque: *deadlocks resolution*: *разрешение тупиковых ситуаций* (IFC) (*razreshenie tupikovyh situacij*; L.t. resolution (of) deadlock situations); *control risk*: *риск системы контроля* (IFC) (*risk sistemy kontrolja*; L.t.: the risk (of) control system). It is possible to reproduce the construction with a noun in the attributive position by changing the case of a word (in the majority of situations it is the genitive case: *риск системы контроля* (the components “системы” and “контроля” belong to the genitive case in Russian). Often such a change requires descriptive elements to fulfill the missing semantic components or to shape the form of the Russian word: “системы” in the term *риск системы контроля* and “ситуаций” in the term *разрешение тупиковых ситуаций*.

3.1.1.3. Adjective/participle + noun

If the construction “noun (in the attributive position) + noun” cannot be found in Russian, the construction “adjective (or participle) + noun” is quite common. Nevertheless, a total of 11 English terms with such a form are translated descriptively. It means that the choice of the descriptive form was not driven by the form of the source term, e.g. the term *financial distress* has the following equivalent in Russian: *бедственное финансовое положение* (IFC) (*bedstvennoe finansovoe polozhenie*); L.t.: disastrous financial situation). The target term was partially retrieved using Calque; however, the term component “distress” has additional semantic meaning, which is explicit in Russian: “бедственное положение” (*bedstvennoe polozhenie*; L.t.: disastrous situation).

The term *regular resources* also receives a descriptive form because of the semantic components retrieved from the meaning of the whole term: *средства регулярного бюджета* (UNTERM) (*sredstva reguljarnogo bjudzheta*; L.t.: a fund of a regular budget). The additional component “бюджета” (*byudzheta*, L.t.: of a budget) makes the term concrete and related to its definition in English: “Of all the funds received by UNICEF, core resources – also known as Regular Resources (RR) – best allow UNICEF to reach children who are in the greatest need and at the greatest risk, whether they be the victims of a protracted conflict, an epidemic, or a natural or manmade disaster.” (UNICEF, 2015).

Although the majority of the source terms containing an adjective/participle and a noun can be easily translated into Russian with the help of the same construction, there are cases when the target term represents a prepositional construction or a participial construction. For instance, the term *unquantifiable risk* was shaped in Russian with the help of a participial construction: *риск, неподдающийся количественной оценке* (*risk, nepoddaushhijsja kolichestvennoj otzenke*; L.t.: risk not liable to the quantitative measurement). This translation can be considered relevant because the Calque of the component “quantifiable”: “квантифицированный” with the negative particle “не” is rarely used in Russian. The term contains the semantic component “inability”, which is likely to be made explicit in Russian (“the inability of investors to calculate how much risk they are taking with impact investment due it being relatively new territory” (Hudson, 2014).

The semantic components “being unable” or “not liable for something” are often made explicit in Russian with the help of a participle: *unquantifiable*: “не допускающий количественного определения” (Lingvo Economics) (*ne dopuskajushhij kolichestvennogo opredelenija*, L.t.: not permitting the quantitative definition). Some terms have received the form of a prepositional construction in Russian. For example, the term *unqualified opinion* has the following equivalent in Russian: *мнение без оговорок* (IFC) (*mnenie bez ogovorok*; L.t.: an opinion without reservations). In this case the target term is not caused by the form of the source term, but rather by its meaning: “auditor's opinion of a financial statement, given without any reservations. <...>” (InvestorWords).

Accordingly, the term is close to the Pure Descriptive Translation method. The term can be attributed to the Calque and DT technique because it is partially retrieved by Calque (“мнение”: opinion).

3.1.1.4. Phrasal verb nominatives

Another group of terms without direct equivalents in Russian are phrasal verbs and phrasal verb nominatives. Translators should use additional elements and construction changes as instruments when dealing with such words. For instance, the term *buy-out*, standing for “the purchasing of a controlling share in a company” (Online Etymology Dictionary) can be translated into Russian using the nominative unit “выкуп” (vykup) (Lingvo Economics). Nevertheless, its short form and general meaning force translators to add descriptive elements to the target term: *выкуп контрольного пакета акций компании (IFC)* (Vykup kontrol'nogo paketa akcij kompanii; L.t.: buy-out/repurchase of a control package of shares); *выкуп контрольного пакета акций (Ruscorpora)* (vikup kontrol'nogo paketa aktziy; L.t.: repurchase of a control package of shares); *выкуп контрольного пакета (Ruscorpora)* (vykup kontrol'nogo paketa; L.t.: repurchase of a control package). The phrasal verbs or phrasal verb nominatives create difficulties for the translation when they form the part of a term, making it complex: *management buy-out*, *leveraged buy-out*, etc. The elliptical term form is not easily reproduced in Russian and requires descriptive elements: *management buy-out: выкуп акций компании (её) менеджментом* (Ruscorpora) (vykup akcij kompanii (ejo) menedzhmentom; L.t.: the buy-out of the shares of a company by its management). Additional components “акций компании” (akcij kompanii, L.t.: of the shares of a company) help to shape the form of the term and to connect the two components retrieved by Calque: “выкуп” (buy-out) and “менеджментом” (by management).

3.1.1.5. Acronyms and Abbreviations

Acronyms and abbreviations constitute another group of source terms, which represent a challenge for translators. First of all, such term forms are normally crystallized within LSP, are

easily recognizable by professionals and tend to create derivatives. For example, the term *EBITDA*, which stands for *Earnings Before Interest, Tax, Depreciation and Amortization*, often appears in the form of the English abbreviation even in Russian:

“EBITDA (доход до уплаты налога на прибыль, процентов и амортизации) — 50,5 млн долл” («Sinterra» otchitalas' za WiMAX, 2007. Ruscorpora);

“«Северсталь» объявила, что за шесть месяцев 2011 года ее EBITDA (прибыль до вычета расходов по уплате налогов, процентов, и начисленной амортизации) составила \$2млрд.” (Gerasimova, 2011. Ruscorpora).

For this reason, the abbreviation of the source term with or without a comment can be considered as a preferred translation for the term.

In certain cases the terms are not shaped with the help of abbreviation, initialisms, clipping or acronyms. Calque and DT, based on the full form of a term, contribute to the clarity and transparency of the term. The term *D&O insurance*, standing for *directors and officers liability insurance* can be translated into Russian with the following form: *страхование ответственности директоров и должностных лиц* (strahovanie otvetstvennosti direktorov i dolzhnostnyh lic; L.t.: insurance of directors and official persons' liability).

Partial acronyms are an unusual form in Russian and are often translated descriptively. For example, the term *T-bill* (*treasury bill*) appears in the form of the Calque and DT in Russian: *краткосрочные казначейские облигации* (IFC) (kratkosrochnye kaznachejskie obligacii; L.t.: short-term treasurer's securities): “В сентябре Китай купил долгосрочных и краткосрочных казначейских облигаций США на 43,6 млрд долл” (Pavlov, 2008. Ruscorpora) (L.t.: long-term and short-term treasurer's USA securities). The term component “казначейские” (kznachejskie) stands for the clipped word “treasury” (T), while the term component “краткосрочные” (kratkosrochnye, L.t.: short-term) was retrieved from the meaning of the source term: “a Treasury bill (T-Bill) is a short-term debt obligation backed by the U.S. government with a maturity of less than one year, sold in denominations of \$1,000 up to a maximum purchase of \$5 million. <...>” (Investopedia). The term component “short-term”

appears to be vital for the term meaning and integrated into its form, which distinguishes it from other types of *treasury bills*. The Russian term without this component cannot be equal to the term *T-bill*. For instance, the term *казначейские (ценные) бумаги* (Ruscorpora) (*kaznachejskie (cennyje) bumagi*; L.t.: treasurer's securities), can convey a general meaning: “сейчас существует четыре вида казначейских ценных бумаг: краткосрочные векселя (bills), среднесрочные облигации (notes), долгосрочные (bonds) и облигации, защищенные от инфляции (TIPS)” (Bunin, 2009. Ruscorpora) (L.t.: Nowadays there are four types of the treasury securities: short-term bills (bills), medium-term securities (notes), long-term (bonds), and securities protected from the inflation (TIPS)).

Accordingly, the clipped word or acronym can have a crystallized meaning within a field of terminology, which cannot be translated using Calque or Direct Loan until the term is used with its own specific meaning in the target language.

3.1.1.6. Prepositional constructions

Constructions with prepositions also represent a challenge for translators. For instance, the term *value at risk*, meaning “statistical technique used to measure and quantify the level of financial risk within a firm or investment portfolio over a specific time frame” (Investopedia) can be translated descriptively with the help of a participial construction: *стоимость (сумма активов), подверженная риску* (IFC) (*stoimost' (summa aktivov), podverzhennaja risku*; L.t.: the cost (the sum of assets) exposed to risk). The term components “at risk” can be shaped in Russian as “exposed to risk”, which contributes to the clarity of the term and its concrete meaning.

When it comes to prepositional constructions, a descriptive form with Calque can correspond to a concise semantically dense term form in the source language. The grammatical patterns of both languages do not often coincide in terms of the use of certain prepositions and their compatibility.

3.1.1.7. Other term forms

Complex terms, compound terms, abbreviations, acronyms, phrasal verbs or phrasal verbs nominatives, and nouns in attributive positions do not have corresponding constructions in Russian and do not contain additional semantic components which should be retrieved.

Nevertheless, Calque and DT can be considered as the preferred translation method, even for terms with simple structures, i.e. a noun, a participle, or a verb (with or without accompanying components).

For instance, the following terms with a simple form are translated using DT and Calque:

- *forgery*: *подделка документов* (IFC) (*poddelka dokumentov*; L.t.: falsification of documents, forgery);
- *derivatives*: *производные ценные бумаги* (IFC) (*proizvodnye cennie bumagi*; L.t.: derived securities);
- *declare dividends*: *объявить о выплате дивидендов* (IFC) (*ob'javit' o vyplate dividendov*; L.t.: to declare the payment of dividends).

These terms contain additional semantic components: “документов” in *подделка документов*, “ценные бумаги” in *производные ценные бумаги*, “о выплате” in *объявить о выплате дивидендов*. These elements are implicit in the English terms, which are strengthened by the English grammatical system which supports laconic constructions.

3.1.2. CALQUE and DT. Figurativeness

The DT and Calque method implies that certain components of a term were borrowed into the source language using Calque. The previous section focuses on the term forms and reveals that some of them may trigger the usage of descriptive elements. Nevertheless, not only may the form of the source term cause the usage of descriptiveness, but also its content. As mentioned above, some term components can contain implicit meanings, which might result in the descriptive term form in the target language.

The specific group of terms with figurative meaning accounts for a number of descriptive translation cases. The figurative meaning of terms is usually based on the etymology of a term; it is often retrieved using metaphorical transfer. Correspondingly, the term form may be unclear and not motivated in the target language. For instance, the term *leverage* attained its figurative sense "advantage for accomplishing a purpose" as far back as 1858. And by 1933 "the financial sense" was attested to the word in American English (Online Etymology Dictionary). It is obvious that English was more prepared for the use of the financial term than Russian, where the word "рычаг" (leverage) is not used for accomplishing a goal. The specific meaning of "the use of credit to enhance one's speculative capacity" (Merriam-Webster) is, without doubt, innovative in Russian. For this reason, the term struggles with the convenient and clear form in Russian, being shaped into different forms from **Pure DT** to Calque and Direct Loan (see table 18): (Pure DT) *использование кредита для совершения финансовых сделок* (finance) (Lingvo) (ispolzovanie kredita dlya sovershenija finansovyh sdelok; L.t.: the use of a credit for the completion of financial transactions); (Direct Loan): *левередж, леверидж* (Ruscorpora); (Calque): *(финансовый) рычаг* (Academic) ((Finansovyj) ryuchag; L.t.: Financial leverage).

DT and Calque could be the method for the translation of figurative terms under the following circumstances:

- The figurativeness of a term is preserved and borrowed in its implicit form with the corresponding meaning in Russian. Descriptive components help to either explain the term form, or to shape the form of the term. Calque is based on the figurative component;

- The figurativeness of a term is preserved and implicit, but the form of the term is changed, i.e. the figurative term component is based on a similar figurative meaning element in Russian. In this case the form of the term or non-figurative components are borrowed using Calque;
- The figurativeness of the term is made explicit. Calque is based on the form of the term or its non-figurative components.

As many as 9 terms with figurative meanings in English were translated using Calque and DT into Russian.

The first case mentioned above is represented by 6 examples. The use of figurative components of a source term with additional descriptive elements proves to be the most common for the Calque and DT method. The terms *absorption factor* and *deadlocks resolution* illustrate such a case, where figurative elements were retrieved using Pure Calque: *коэффициент поглощения издержек* (UNTERM) (koefficient pogloschenija izderzhhek; L.t.: a coefficient of cost absorption); *разрешение тупиковых ситуаций* (Ruscorpora) (razreshenie tupikovykh situatziy; L.t. resolution of deadlock situations). Both terms retain their figurativeness in the target language, while the figurative meaning stays the same: “поглощение” (pogloschenije, absorption); “тупиковый” (tupikovuj, deadlock, an adjective).

The use of descriptive elements is justifiable and makes DT and Calque competitive with the Pure Calque method. The term *коэффициент поглощения издержек* (UNTERM) (koefficient pogloschenija izderzhhek; L.t.: a coefficient of cost absorption) uses the descriptive components retrieved from its definition: “in absorption costing, the rate determined in advance for all cost centers for allocating fixed costs and variable costs (together or separately) to the output, in an accounting period” (Business Dictionary). The use of the semantic component “издержки” (izderzhki; expenses, costs) is justified by the existence of Pure Calque in other fields (Chemistry, Physics etc.): *коэффициент поглощения* (Lingvo) (koefficient pogloschenija; L.t.: a coefficient of expenses): “его суть заключается в зависимости скоростей роста коэффициента поглощения от световой интенсивности” (Trofimov, 2004. Ruscorpora).

Although the term is also used in the field of Chemistry and Physics in English, its use in the field of Management in Russian is new and needs to be transparent.

The use of descriptive elements for the translation of the term *deadlocks resolution* is justified by the preference for the native language requirement. The descriptive form *разрешение тупиковых ситуаций* (Ruscorpora) (razreshenie tupikovyh situatziy; L.t. resolution of deadlock situations) results from the form of the source term: “noun in attributive position + noun”. Such a form requires the reversion of word order in Russian and the use of the genitive case for the noun which appears in the attributive position in Russian: *разрешение тупика (razhreshenie tupika, L.t.: resolution of a deadlock). Nevertheless, Pure Calque is impossible in this case, because of the unwieldy form in Russian and its ambiguous meaning (“разрешение” has another meaning of “permission, permit, authorization” (Lingvo)). The use of the descriptive element “ситуаций” (situatziy; L.t. of situations) makes the term form clear and attests the single meaning to it.

Under Calque and DT, terms can retain their figurative meaning, but the term component bearing metaphorical meaning can be borrowed into Russian with another form. Such cases are quite rare and are represented by only two examples in our research. For example, the term *diffused ownership* has the following equivalent in Russian: *раздробленность акционерного капитала* (IFC) (razdroblennost' aktzionernogo kapitala; L.t.: the fragmentation of joint stock). “Раздробленность” literally means “fragmentation”, in Russian, while “diffused” corresponds to “рассеянный, размытый, диффузионный” (rassejannyj, razmytj, diffuzionnyj) (Lingvo) and even “распространённый” (raprostranyonnyj, L.t.: widespread) (Lingvo Economics) in Economics. The figurative term components were borrowed from the meaning of the English term: “Such firms have a separation of ownership and control, in that ownership is dispersed among many small shareholders and control is largely concentrated in the hands of salaried professional managers who own little (or no) equity.” (Peng, 2012, p. 535). The semantic components “separation” and “dispersed” with their clearly motivated meaning led to the use of the element “раздробленность” (fragmentation) in Russian. The use of descriptive elements is justified by the compatibility of the term components: “joint-stock” (акционерный капитал) can

be described as dispersed, while “ownership” is difficult to represent with such a characteristic. Accordingly the descriptiveness of the term was triggered by non-figurative term elements.

The third case of translation of figurative terms using DT and Calque is not supported by many examples. In our research only one case illustrates the method and proves the rarity of its use. The figurativeness of the term is made explicit, but some term components are borrowed using Calque, e.g.: *self-dealing*: *операции в собственных интересах* (Academic) (*operacii v sobstvennyh interesah*; L.t.: operations for one’s own interests). The whole term was translated descriptively; however, the term component “self-“ was transferred with the help of Calque: “*собственный*” (*sobstvennyj*, L.t.: one’s own), matching the definition of the term: “Financial dealing that is not at arm's length; especially: borrowing from or lending to a company by a controlling individual primarily to the individual's own advantage.” (Merriam-Webster). The figurativeness of the whole term in the source language is preserved within the single term. The term components, translated separately with descriptive components, are not figurative. The descriptive element is based on the definition of the term: “*собственные интересы*” (*sobstvennye interesy*; L.t.: self-interests).

3.1.3. CALQUE AND DT. Competitiveness and Use

The analysis of Calque and DT proves the method to be successful and practical. Calque and DT is used in the following circumstances:

- The form of the source term is difficult to reproduce in the target term without essential grammatical elements. For example, *application controls*: *прикладные средства контроля* (IFC) (*prikladnye sredstva kontrolja*; L.t.: applied control means); *control transaction*: *сделка по приобретению контроля* (IFC) (*sdelka po priobreteniu kontrolya*; L.t.: a transaction on control acquisition);
- The form of the source term is difficult to reproduce in the target term, because one of the elements contains additional semantic components, while other term components are borrowed using Calque. For example, *mandatory bid*: *обязательное предложение о покупке* (IFC) (*obyazatel'noe predlozhenie o pokupke*; L.t.: an obligatory offer for a purchase); *competing claimant*: *конкурирующий заявитель требования* (UNCITRAL -1) (*konkuriruush'iy zayavitel' trebovaniya*; L.t.: a competing claimant of a requirement);
- The transfer of the figurativeness of the source term needs additional semantic or grammatical components to be included in the translation. However, the figurativeness of a term influences descriptiveness to a negligible extent when other components are retrieved by Calque. For example, *anti-money laundry*: *борьба с отмыванием денег* (IFC) (*bor'ba s otmyvaniem deneg*; L.t.: a struggle against money washing (laundry)).

Calque and DT is represented in as much as 37% of recommended or preferred translations of the terms analyzed. It means that 37% of the terms, which were represented in the glossaries and dictionaries in the descriptive form, initially demonstrated that DT and Calque could be a competitive method with other translation techniques. A total of 75 terms have Calque and DT as a recommended translation into Russian. Most of them are represented in the English-Russian glossaries in the form of Calque and DT: 68 out of 75 terms (2 terms were translated using Pure DT and 5 terms using Additional or Irrelevant Components (see below)).

In some cases Calque and DT underwent certain changes within the term form in the translation process; nevertheless the method has proved to be competitive and quite stable. For example, the term *buy-out* has the following equivalent in the glossary: *выкуп контрольного пакета акций компании (IFC)* (vykup kontrol'nogo paketa akciy kompanii; L.t.: buy-out/repurchase of a control package of shares). However, the term appears only once in Ruscorpора: “Менеджеры «Сибура» не скрывают, что помимо выкупа контрольного пакета акций компании у Газпромбанка они заинтересованы в консолидации бумаг, принадлежащих сейчас другим акционерам” (Shabashov, 2008. Ruscorpора).

The shorter equivalent retrieved from Ruscorpора is also based on the Calque and DT method: *выкуп контрольного пакета* (Ruscorpора) (vykup kontrol'nogo paketa; L.t.: repurchase of a control package). It is used more often and is represented in 16 Ruscorpора files: “Для привлечения средств на выкуп контрольного пакета акционеры «Вестера» ведут переговоры с пятью банками” (Perceva, 2011. Ruscorpора) (L.t.: to attract money for the buyout of a control package the shareholders make negotiations with five banks). The term form surpasses another Calque and DT term in its use; it appears in 6 Ruscorpора documents: *выкуп контрольного пакета акций* (Ruscorpора) (vykup kontrol'nogo paketa akciy; L.t.: repurchase of a control package of shares): “В апреле РБК daily уже сообщала о том, что южноафриканский Standard Bank ведет переговоры о выкупе контрольного пакета акций группы у топ-менеджеров группы во главе с Рубеном Варданяном” («Trojka Dialog» hochet pod krylo gosudarstva, 2010. Ruscorpора) (L.t.: ... Standard Bank Lodz the negotiations about the buyout of a control package of shares of a group...). Accordingly, the term *выкуп контрольного пакета* (Ruscorpора) (vykup kontrol'nogo paketa; L.t.: repurchase of a control package) is more universal in its use, due to the absence of components which might limit its meanin and restrict its use. Despite the fact that the preferred translation for the term *buy-out* is different from the one recommended in the dictionary, it has been slightly varied and corresponds to the initial form, which proves the stable nature of the Calque and DT method.

The transformation of the term *buy-out* in Russian has happened using the Calque and DT method. The term form has been slightly modified in order to expand its practical applicability and to make its meaning less concrete. The term *listed (shares)* (definition: “being included and

traded on a given exchange” (Investopedia) is represented in the glossary in two forms, obtained using Pure DT: *котирующиеся на фондовой бирже (акции)* (IFC) (*kotiruyush'iesya na fondovoy birzhe (akcii)*; L.t.: quoted on a stock exchange (shares)) and DT and Calque : *включённый в листинг* (IFC) (*vkluchjonnyj v listing*; L.t.: included in the listing). The second term form is based on the term retrieved with the help of Direct Loan and assimilation: “листинг” (listing). The term *включённый в листинг* (IFC) (*vkluchjonnyj v listing*; L.t.: included in the listing) is an innovative derivative of another term within the field (listing) and appears in 4 Ruscorpora documents:

“Сейчас **акции** компании уже **включены в листинг** РТС, также готовятся документы для включения ценных бумаг в листинг на ММВБ и Лондонской фондовой бирже (LSE)” (Anglijskij pasien, 2007. Ruscorpora).

The term retrieved using Pure DT is also represented in 4 Ruscorpora documents, although it has synonymic forms, and is an obstacle to the harmonization of terminological systems. The use of the following term forms can be compared:

- *котирующиеся на фондовой бирже (акции)* (IFC) (*kotiruyushhiesja na fondovoj birzhe (akcii)*; L.t.: quoted on a stock exchange (shares)): “РДР будут выпущены на акции Rusal, котирующиеся на Гонконгской фондовой бирже” (Kamneva, Starostina, Verzhbickij, 2010. Ruscorpora);
- *котирующиеся на фондовом рынке (акции)* (Ruscorpora) (*kotiruyushhiesja na fondovom rynke (akcii)*; L.t.: quoted on a stock market (shares)): “Более 95% акций Allianz, котирующихся на фондовых рынках, представлены на биржах в Германии, несмотря на то что около 70% акций принадлежат иностранным инвесторам” (Herper & Shnel', 2009) (Ruscorpora).

Accordingly, the use of DT and Calque can be considered as the preferred translation method for the term *listed (shares)*.

The term *tag-along right* with figurative meaning means “a contractual obligation used to protect a minority shareholder (usually in a venture capital deal). If a majority shareholder sells

his or her stake, then the minority shareholder has the right to join the transaction and sell his or her minority stake in the company” (Investopedia). This term is represented in the glossary in the extra explanatory form, obtained using the Additional and Irrelevant Components method: *право акционера на продажу своих акций в случае продажи акций другими акционерами на тех же условиях* (IFC) (pravo akcionera na prodazhu svoih akcij v sluchae prodazhi drugimi akcionerami na teh zhe uslovijah; L.t.: a right of a shareholder to sell his/her shares in the case of the sale of shares by other shareholders under the same conditions). This term form is unwieldy and difficult to track down in specialized texts. In most cases, only the parts of the whole Russian term can be found in Ruscorpora: “<...> что решение совета директоров носит рекомендательный характер и никак не влияет на право акционера продавать или отказаться от продажи принадлежащих ему акций” (Fadeev, 2008. Ruscoropra) (L.t.: a right of a shareholder to sell or to refuse from the sale of the shares owned by him). The dictionaries offer other equivalents of the term *tag-along right*, which can be attributed to the Calque and DT method: *права последовать (присоединиться) (к продаже)* (prava posledovat’ (prisoedinit’sja) (k prodazhe) (a comment); L.t.: the rights to follow (to join) (the sail); *права присоединения к сделке (к продаже)* (prava prisoedineniya (k prodazhe); L.t.: fin. (finance) the rights to join a transaction (the sail)); *права присоединения* (Academic) (prava prisoedinenija; L.t.: the rights of joining).

All the terms retrieved using Calque and DT have explicit and clear forms, which makes them convenient to use and can be recommended as the translation of the term. All of the recommended forms can actually be used, depending on whether the context requires a construction with a verb or a nominative construction.

As stable and practical as the DT and Calque method has proven to be, in some cases it can be replaced by other translation techniques. A total of 99 terms were offered in the glossaries in forms triggered by Calque and DT. Nevertheless, in the course of the research and the analysis, other translation methods proved to be more relevant and practical and were recommended in place of Calque and DT. The following methods were competing with Calque and DT and were suggested as translation for the source terms:

- **Calque** : *cost of capital*: (Calque and DT) *затраты на привлечение капитала* (IFC) (*zatraty na privlechenie kapitala*; L.t.: the costs for the capital attraction) - (Calque) *стоимость капитала* (IFC; Academic) (*stoimost' kapitala*; L.t.: the cost of capital);
- **Direct equivalent**: *competency assessment*: (Calque and DT) *оценка профессиональных качеств* (UN-1) (*ocenka professional'nyh kachestv*; L.t.: the assessment of professional skills – (Direct equivalent) *профессиональная аттестация* (Academic) (*professionalnaya attestatzija*; L.t.: business vocabulary: professional assessment);
- **Direct Loan**: *greenmail*: (Calque + DT (figurative meaning)): *корпоративный шантаж* (*korporativnij shantazh*; L.t.: corporative blackmail) – (Direct Loan (transcription)) *Гринмейл* (IFC; Academic) (L.t.: greenmail (transcription));
- **Calque and Direct Loan**: *netting agreement*: (Calque and DT) *соглашение о взаимозачёте* (UNCITRAL-1; Academic) (*soglashenie o vzaimozachete*; L.t.: an agreement on a mutual reckoning (comment: the term “mutual reckoning” in Russian consists of one word)) - (Calque and Direct Loan (transliteration)): *соглашение о неттинге* (Academic) (*soglashenie o nettinge*; L.t.: agreement about netting);
- **Calque and direct equivalent**: *Return on Investment (ROI)*: (Calque and DT) *доход на инвестированный капитал* (IFC) (based on the direct translation equivalent borrowed using Direct Loan: (Latin.) *Investire* (Kurakov, P., Kurakov, V. & Kurakov, A., 2004) (*Dohod na investirovanniy kapital*; L.t.: income on an invested capital) – (Direct Equivalent + Calque based on the direct translation equivalent borrowed using Direct Loan) *Доходность инвестиций* (IFC) (*Dohodnost' investicii*; L.t.: profitability of investments);
- **Abbreviation (of the source term)**: *EBITDA (earnings before interest, tax, depreciation and amortization)*: (Calque and DT) *доходы до уплаты процентов, налогов, износа и амортизации* (IFC) (*dohody do uplaty protzentov, nalogov, iznosa i amortizacii*; L.t.: income before the payment of interest, taxes, depreciation and amortization) – (abbreviation of the source term) *EBITDA* (with or without a comment) (Ruscorpora).

The choice of one specific translation method was based on the following criteria: the practical use of terms, exclusion of synonyms or homonyms, the adequacy and suitability of the form for the grammatical structure of Russian, the derivability and productiveness of the term.

One example is the term *cross-shareholding*, with its figurative meaning and specific use: “minority stakes held by two companies in each other; this is often done to help strengthen long term business relationships, and is particularly prevalent in RELATIONSHIP MODEL countries such as Germany and Japan. (Law Dictionary). This term is translated in the glossary in the following form: *перекрестное участие в акционерном капитале* (IFC) (*perekrestnoe uchastie v aktzionernom kapitale*; L.t.: a cross participation in the joint stock). The term keeps the figurative component, retrieved using Calque: “перекрёстное” (*perecryostnoje* (adjective, neuter form; “cross”) and resorts to descriptive elements to make the term form clear: “*участие в акционерном капитале*” (*perekrestnoe uchastie v aktzionernom kapitale*; L.t.: a cross participation in the joint stock). Nevertheless, the term is not used in Ruscorpora. Its shorter form, borrowed using Calque and represented in the dictionary, is widely used on the Internet and in Ruscorpora (it appears in 17 documents): *перекрестное владение акциями* (Academic) (*perekrestnoe vladenie akcijami*; L.t.: cross-holding of shares): “Их связывает банк, стоящий в центре группы, и **перекрестное владение акциями**” (Burmistrov, 2012. Ruscorpora).

Accordingly, Calque proves to be more practical in use, and can be offered as the translation of the English term *cross-shareholding*.

The term *digital divide* (“the socioeconomic and other disparities between those people who have opportunities and skills enabling them to benefit from digital resources, especially the Internet, and those who do not have these opportunities or skills <...>” (Dictionary. com)) appears in the dictionaries and glossaries in many forms: (Calque and DT) «*цифровая политика*» (UN-1) (*cifrovaja politika*; L.t.: “a digital politics”; Ruscorpora.); (Calque) «*цифровая пропасть*» (Lingvo; Academic) (*tzifrovaya propast'*; L.t.: digital abyss); (Calque) «*цифровое неравенство*» (Lingvo; Academic) (*cifrovoe neravenstvo*; L.t.: digital inequality); (Calque) *цифровой разрыв* (Academic) (*cifrovoj razryv*; L.t.: digital gap); (Calque) *цифровой барьер* (Academic) (*cifrovoj barrier*; L.t.: digital barrier); (Calque + DT) *электронно-цифровой разрыв* (Academic) (*elektronno-cifrovoj razryv*; L.t.: e-(electronic) digital gap).

The English term has been reshaped in many forms in Russian. The **abundance of synonyms** and attempts to add descriptive (explanatory) elements (“электронно-“(electronic-), “политика” (politics)) have created a lot of discrepancies regarding the use of the term in Russian. Nevertheless, not all the terms are used with the same frequency in Russian. The term *цифровая пропасть* (Lingvo; Academic) (*cifrovaya propast'*; L.t.: digital abyss) appears in only one Ruscorpora document; *цифровой разрыв* (Academic) (*cifrovoj razryv*; L.t.: digital gap) can be found in 24 Ruscorpora files; and the term *цифровое неравенство* (Lingvo; Academic) (*cifrovoje neravenstvo*; L.t.: digital inequality) is used in as many as 49 Ruscorpora texts. None of the other terms (see above) are represented in Ruscorpora, while the most frequently used is *цифровое неравенство*: “Принятие данного законопроекта позволит операторам сократить сроки строительства сетей и повысить эффективность инвестиций. Также появятся условия для строительства сетей в регионах, где раньше это было невыгодно. В конечном итоге этот шаг направлен на ликвидацию цифрового неравенства, — сообщили «Известиям» в пресс-службе Минкомсвязи” (Loginov, 2014. Ruscorpora).

Consequently, the **exclusion of synonyms** proved that Calque and DT is not an essential method in this case, and the other Calque forms and descriptive or direct equivalents of components are not either.

The Calque and DT method supports the **preference for the native language requirement**. It focuses on the grammatical structure of the term using additional components as tools to shape a term: *regular resources: средства регулярного бюджета* (UNTERM) (*sredstva reguljarnogo bjudzheta*; L.t.: a fund of a regular budget). Nevertheless, the **derivability of the term form** often triggers the use of Calque, Direct Loan, and other innovative methods. For instance, the term *netting agreements* has the following potential equivalents: (Calque and DT) *соглашение о взаимозачёте* (UNCITRAL-1; Academic) (*soglashenie o vzaimozachete*; L.t.: an agreement on a mutual reckoning (comment: the term “mutual reckoning” in Russian consists of only one word)); (Calque and DT) *сделка о взаимозачётах* (Ruscorpora) (*sdelka o vzaimozachjotah*; L.t.: a transaction on a mutual reckoning). The term appears in its full form only once in Ruscorpora; however, its parts appear in various documents, which creates disorder within the field of Corporate Governance: (compare)

“Видимо, по той же причине тихо и незаметно умерло дело и в отношении заместителя министра по чрезвычайным ситуациям Владимира Кульчева, курировавшего **делку о взаимозачетах**” (Korol'kov & Nikitinskij, 2003. Ruscorpora) (L.t.: a transaction on mutual reckoning) and

“Подписаны соглашения по сотрудничеству в области социального обеспечения (это хорошая новость для пенсионеров: Россия и Латвия **договорились о взаимном зачете** трудового стажа) и по воинским захоронениям” (Putinu teper' pridetsja ehat' v Latviju, 2007. Ruscorpora) (L.t.: Russia and Latvia agreed on mutual reckoning).

In addition to the unstable term form, one of the term components exists in the field of Management in a form retrieved using Direct Loan: *неттинг* (netting): “Кроме того, Банк России в настоящее время уже разрабатывает концепцию закона о ликвидационном неттинге” (Miheev, 2006. Ruscorpora). Accordingly, the term offered in the dictionary: (Calque and Direct Loan) *соглашение о неттинге* (Academic) (soglashcenie o nettinge; L.t.: agreement about netting) is connected and related to the term, which has already been crystallized in LSP. The term form obtained using Calque and Direct Loan boosts the derivability of the term and its consistent use.

In some cases the Calque and DT method is replaced by term forms which are not clear in Russian, which is why they co-exist with descriptive forms, e.g. the figurative term *antidilution* is equally used in the form of Calque and DT and Pure Calque :

- (Calque) антиразводнение (Academic) (antirazvodnenie);
- (Calque and DT (a verb)) *не размывать пакет акций* (Ruscorpora) (ne rasmyvat' paket akcii; L.t.: Not to dilute a package of shares).

Although the second translation option for the term is not a nominative construction, it is easy to use in practice: “Мы перевели уже 25 миллиардов и, защищая их интересы, сделали это так, чтобы не размывать их пакет акций” (Beroeva, 2009. Ruscorpora) (L.t.: to wash out their package of shares). The nominative construction corresponds to the English term in its form, and accordingly, is more convenient for glossaries, dictionaries and LSP texts.

3.2. PURE DT. Results

Pure Descriptive Translation is the second most frequent method in the recommended translation section. It follows the DT and Calque technique and is represented by 22% of the terms. It proves to be less stable and competitive in comparison to Calque and DT. Nevertheless, it is widely used and important for terminology, in particular in the field of Corporate Governance.

Pure DT can be attested as a content-based translation and term creation method. It focuses mostly on term meaning, while the source term form has a negligible influence. The figurativeness or specific meaning of the source term is one of the most important “engines” of the Pure DT method.

The method favors term clarity and transparency requirements, and gives priority to the meaning of a term, rather than to convenient use and innovative and concise form. Accordingly, Pure DT often breaks the term conciseness requirement, and does not support the derivability and practical use of a term.

3.2.1. Pure DT. Term Form and Content

As stated previously, Pure DT focuses on the content of a term, taking the term as a whole unit and disclosing its meaning, making term form explicit and transparent. Accordingly, in theory, the form of a source term cannot exert any influence on the form of the target form per se, or it can only change it negligibly.

The following chart demonstrates the correlation of the forms of the English terms, being the base for the Pure DT terms, and Russian ones, retrieved using Pure DT:

English term	Russian term (Pure DT)			
	Nominative construction (noun + noun (another case) or adjective + noun)	Construction with preposition	Construction with a verb	Participial (including passive or short participle)/ subordinate construction
Adverb		1		
Noun (attributive position) + noun	5	2		1
Noun	9	1		1
Adjective/participle + Noun	1	2		1
Compound term (nominative unit)	4	1		
A verb			2	
Construction with a verb				1
Construction with prepositions	1			1
Term with 3 and more components	2	8	1	

The table illustrates that most of terms in Russian preserved the initial form of the source term: 19 nominative units out of 45 Pure DT terms (noun (attributive position) + noun; pure nouns; adjective + noun, compound terms) were translated with the help of a nominative construction (noun + noun (another case) or adjective + noun) and 2 verbs were translated with the help of a construction with a verb. It means that nearly half of cases of Pure DT followed the structure of the initial term, and presumably descriptiveness is not influenced by the form of the source terms.

A total of 5 terms were borrowed in the form of a participial construction (including a passive or short form of a participle²) or a subordinate construction and 15 terms have the form of

² (Pure DT) Компания, акции которой **зарегистрированы** на фондовой бирже (IFC) (Компнaйa, aкtzii kotoroy zaregistrirovany na fondovoy birzhe; L.t.: a company whose shares are registered on a stock exchange). “Зарегистрированы” is a short form of the participle “зарегистрированный”.

prepositional constructions, which illustrates the explanatory nature of Pure DT, rather than its focus on the form of the source term.

The following analysis of term forms and their correlation with term contents illustrates that Pure DT depends mostly on the meaning of the entire term, rather than on its components and grammatical form:

3.2.1.1. Noun

The majority of Pure DT cases in the present analysis are nominative units and in particular, simple nouns. Calque and DT, in contrast, is hardly represented by nouns (see table Calque and DT. Forms). As many as 11 nouns were translated into Russian using Pure DT.

A noun is the simplest term form; Pure DT based on one cannot be influenced by its form per se. For example, the term *receivable(s)* is borrowed in Pure Descriptive and nominative form into Russian: *дебиторская задолженность* (UNCITRAL-1) (*debitorskaja zadolzhennost'*; L.t. debtor's liability). The English term stands for "money owed to a business by its clients and shown in its accounts as an asset" (Financial and Business terms: 2012), the semantic units "money owed to a business by its clients" are made explicit with the Russian term, which means that, in this case, Pure DT is based on the content of the English term.

One English term in the form of a noun was translated into Russian with the help of a participial construction: *grantor*: *лицо, предоставляющее право* (UNCITRAL-1) (*lico, predostavljaushhee pravo*; L.t.: a person/entity giving a right). The term *grantor* has the following definition for business use: "eligible bestower of an easement, grant, or right, such as the one who establishes a trust and transfers his or her property to it" (Business Dictionary) or "one who gives something, especially ownership of a property" (Macmillan). The notion of the "performer of the action" is difficult to translate if a Direct Equivalent with the same form does not exist in Russian. The term *grantor* has the following equivalent in LGP and legal fields: *даритель* (*daritel'*; L.t.: presenter, donor), *жертвовател* (*zhertvovatel'*; benefactor) (Lingvo). In the field of Corporate Management, *grantor* does not have the meaning of donation; it rather

focuses on bestowing a grant or right (see definition). Accordingly, the Russian term underlines the meaning of the English term, and the form results from the structure aimed at explanation and description: “(that) one who grants the right”. In practice the term component “лицо” (lico, a person/entity) can be omitted and substituted by the person/entity in question, although Russian tends to use the verb instead of a participle in this case: “Правда, в этом случае **предоставить право** бесплатного проезда **могут местные советы депутатов**, если посчитают это необходимым” (Antipenko, 2011. Ruscorpora) (L.t.: local boards of deputies can grant a right of a free passenger fare OR local boards of deputies can be the grantors of a free passenger fare).

3.2.1.2. Complex term (a term with 3 or more components)

The terms with 3 or more components are generally the most unwieldy ones; their form triggers the use of descriptive or additional elements in the target language. A total of 11 complex terms were translated into Russian using Pure DT.

Most of terms (8 terms) received the form of prepositional constructions. Nevertheless, the form of the source term has only influenced the target term to a negligible extent or has not affected it at all. For instance, the term *when-actually-employed contract* has the following recommended form in Russian: *контракт на условиях оплаты за фактически проработанное время* (UNTERM) (kontrakt na uslovijah oplaty za fakticheski prorabotannoje vremja; L.t.: a contract under the conditions of payment for the time actually performed). Accordingly the Russian term is not based on the form of the English one and its components, but focuses on the meaning of the whole term: “WAEs are defined in the Secretary General’s Bulletin (ST/SGB/283) dated 29 August 1996 and entitled Use of “When Actually Employed” Contracts for Special Representatives, Envoys and Other Special High-Level Positions.” (Homsî, 2002). The form of the English term does not have a corresponding pattern in Russian, for this reason the term form cannot be shaped in Russian using Calque : **когда-фактически-трудоустроен* (kogda-fakticheski-trudoustroen). Consequently, this construction implicitly influences the use of Pure DT; however, the term form is oriented at the content of the source term.

The term *principle* “*Caveat emptor*” contains a Latin phrase for “let the buyer beware” (<http://www.Investopedia>). The Russian term represents Calque of the Latin phrase with certain changes: *принцип «да будет осмотрителен покупатель»* (в отношении инвесторов) (OECD-1) ((*princip “da budet osmotritelen pokupatel”*) (v otnoshenii investorov); L.t.: a principle “may the buyer be prudent” (regarding the investors). Accordingly, the Russian term is the Calque of the Latin phrase, but it can be considered Pure DT of the English term *principle* “*Caveat emptor*”, conveying its meaning: “the principle that a person who buys something is responsible for making sure that it is in good condition, works properly, etc.” (Merriam-Webster). In addition to this, the term is often used without the component “principle”: “Она (note by Mariia Iakusheva: “процедура дью дилидженс”) реализует принцип *caveat emptor* — «да будет осмотрителен покупатель»” (Ford, Bornstajn & Prujett, 2010, p. 78).

The Pure DT of some English terms with three and more components is similar to DT and Calque and appears on the margin of this method. Nevertheless, a Pure DT form concentrates on the meaning of a term, where Calque components can be present (i.e. it is not Calque of the term form, but rather a semantic Calque, or borrowing of semantic components with the same form). For instance, the term *arm’s length transaction* has the following form in Russian: *сделка между независимыми сторонами* (IFC) (*sdelka mezhdru nezavisimimi storonami*; L.t.: a transaction between independent parties). The figurativeness of the English term has been made explicit: “a transaction in which the buyers and sellers of a product act independently and have no relationship to each other.” (Investopedia); “basis of determining fair market value (FMV), it is a dealing between independent, unrelated, and well informed parties looking out for their individual interests”. (Business Dictionary). The Russian term form is connected to the English term form only by the component “transaction”, which is both semantically and grammatically important, but is not the semantic core of the term. This fact is proved by the slight variation of the term in the texts: “После этого приходят налоговые органы и проверяют, является ли эта цена рыночной, соответствует ли она принципу **операций между независимыми сторонами**” (Rossii ne nado izobretat’ velosiped, 2010. Ruscorpora) (*operacii mezhdru nezavisimymi storonami*; L.t.: operations between independent parties). Nevertheless, the Russian term was retrieved using Pure DT, based on the definition of the English term. In

addition to this, the use of the prepositional construction in Russian is not triggered by the complex form of the English term. The preposition “между” (mezhd; between) is used to connect two semantic components: “независимые” (nezavisimye (adjective, plural); independent) and “стороны” (storony; parties).

Accordingly, the use of Pure DT for the translation/creation of the terms based on complex English terms is triggered by the definition/explanation of the source term, irrespective of its form.

3.2.1.3. Noun (in attributive position) + noun

Nouns in the attributive position are only represented by few examples (8 terms). Such a construction does not exist in Russian and should be translated with the help of an adjective/participle + a noun, or using word order reversion and a change in the case of the first noun (normally, to a genitive case). Calque and DT is a frequent method for the translation of these terms (see the table Calque and DT forms).

The use of Pure DT can be implicitly influenced by the non-equivalent form of the source terms, i.e. translators resort to this method because the term form cannot be easily reproduced in Russian. In addition to this, the construction of a noun in the attributive position with another noun often contains hidden semantic components. For instance, the term *security risk* can be transformed into the following terms: *a risk for security; * risk connected to security; * risk related to security, * risk, which can undermine security etc. The term *security risk* is used to describe “<...> a threat to the safety of a country or organization” (<https://www.collinsdictionary.com>). The Pure DT form, based on the definition, is widely used on the Internet: (лицо/ситуация), угрожающие безопасности ((Lico/situacyja), ugrozhajushhiye bezopasnosti; L.t.: (a person/situation), threatening security):

“Каждая критическая **ситуация, угрожающая безопасности**, требует единообразия действий государственных институтов и слаженного взаимодействия должностных лиц, отвечающих за конкретные аспекты обеспечения безопасности” (Fomin, 2014).

Accordingly, the term component “risk” exerted an influence on the whole term and caused the use of descriptiveness in Russian. The form of the source term has influenced the translation implicitly, and the hidden semantic components were made explicit in Russian.

The term *management override* has the following definition: “overruling or circumventing prescribed policies or procedures for illegitimate purposes – such as personal gain or an enhanced presentation of a department’s financial condition or compliance status” (Vermont). The meaning of the whole term was disclosed in the Russian term: *превышение должностных/служебных полномочий руководством* (Ruscorpora) (*prevyshenie dolzhnostnyh/sluzhebnyh polnomochij rukovodstvom* (L.t.: abuse of post/office authority by management). The component *override* received a descriptive form in Russian and was accomplished using the term component “management”, which can receive another equivalent in Russian: *превышение полномочий должностными лицами* (Ruscorpora) (*prevyshenie polnomochij dolzhnostnymi licami*; L.t.: the exceeding/abuse of their authorities by the official persons). Accordingly, the descriptiveness of the Russian term depends on the meaning of the whole term, rather than on its form.

3.2.1.4. Compound term (nominative unit)

The compound form of the source term is often the reason for the use of descriptive elements (see Calque and DT. Compound term). Compound terms consist of several parts which have been merged and have consequently acquired their own meaning. The meaning of some components of compound terms can be traced back only when the etymology of the term is investigated. For example, the term *by-laws* consists of two components: “by” means “town” (< Scandinavian) (Dictionary.com). Accordingly, the term refers to “town law”. In the field of Management, a new meaning was attested to the term: “by-laws are *internal documents, a set of rules* that enables each organization to conduct its affairs” (Srinivas, 2014). In Russian Pure DT is the preferred translation for the English term *by-laws*: *внутренние документы (компании)* (Ruscorpora) (*vnutrennie dokumenty (kompanii)*; L.t.: internal documents (of a company)) (See table 3: *By-laws*).

Some of the compound terms containing particles or prepositions within their form attain a specific form in Russian. For example, the term *non-incorporated* has the following equivalent in Russian: *без образования юридического лица* (IFC) (*bez obrazovaniya uridicheskogo litsa*; L.t.: without formation/registration of a legal entity (person)). The construction with a preposition is clearly based on the definition of the term: “a commercial enterprise that is owned privately by one or more people. One disadvantage of owning an unincorporated business is that it results in unlimited liability for its owners since it **has not been formally registered as a corporation**” (Business Dictionary). The term is offered in dictionaries in the form of Pure Calque: (Calque) *неинкорпорированный* (Lingvo Law); *некорпоративный* (Lingvo Economics) (*neinkorporirovannyj, nekorporativnyj*; L.t.: not incorporated); (Additional or Irrelevant Components). However, a short and concise form does not appear in Ruscorpora, while Pure DT with a preposition is often used (192 Ruscorpora documents):

“Участники договора инвестиционного товарищества могут «соединить свои вклады и осуществлять совместную инвестиционную деятельность **без образования юридического лица** для извлечения прибыли»” (Petlevoj, 2011. Ruscorpora) (L.t.: without formation of a legal entity (person)). The term form of the source term did not exert considerable influence on the Pure DT form of the Russian term.

In some cases, the compound term can be derived from another term already existing in the field of Management in Russian. The term form does not contribute to the use of descriptive elements in such situations. For instance, the term *subcontracting* is related to the terms *subcontract and subcontractor*. Both were borrowed into Russian using Direct Loan and assimilation and Calque: *субподряд, субконтракт, договор с субподрядчиком* (Lingvo) (*supodryad, subkontrakt, dogovor s subpodryadchikom*), *субподрядчик* (Lingvo) (*subpodryadchik*) and were used for the translation of the term *subcontracting*: (Pure DT) *Заключение контрактов с субподрядчиками* (UNTERM) (*zakluchenie kontraktov s subpodryadchikami*; L.t.: making the contracts with subcontractors); (Pure DT) *заключение договоров субподряда* (Academic) (*zakluchenie dogovorov subpodryada*; L.t.: making a subcontract). In Russian, both terms are based on the content of the English term, rather than on its form: “The practice of assigning part of the obligations and tasks under a contract to another

party known as a subcontractor” (Investopedia). It is interesting to note that the Direct Loan with assimilation is also used in the dictionaries as the equivalent for the term *subcontracting*: *субконтракция* (subkontraktziya); *субконтрактирование* (Academic) (subkontraktirovanie). The two forms obtained using Direct Loan with assimilation indicate that these terms are not stable in LSP, which is proved by their infrequent use in Ruscorpora. In addition to this, on the Internet, the term *субконтрактинг* (subkontrakting) is used as a synonym: “В России же система субконтрактинга ещё не получила должного распространения <...>” (Dobronravov, 2003). (For this reason the term *заключение/подписание договора субподряда* (zakluchenie/podpisanie dogovora subpodrjada; L.t.: a conclusion/signing of a subcontract) can be considered as the preferred translation for the English term.

In some cases Pure DT resembles the Calque method. Nevertheless, Pure DT of a compound term can be recognized by its close relationship with the content of a term. For instance, the term *feedback* is so semantically dense, that it is offered in the dictionaries with Additional or Irrelevant Components or in the form of a comment:

- *связь производителя с потребителем* (Lingvo Universal; Academic) (svgzjaz' proizvoditelja s potrebitelem; L.t.: the connection of a manufacturer with a consumer);
- *информация от потребителя* (Lingvo Universal; Academic) (informacija ot potrebitelja; L.t.: economics the information from the consumer);
- *используемые результаты, полученные в другой области знания* (Academic) (ispolzuemye resultaty, poluchennye v drugoj oblasti znaniya; L.t.: the used results, retrieved from another field of knowledge);
- *(информация о результатах определенных действий для внесения поправок в будущие решения)* (Academic) (informacija o rezultatah opredelennyh dejstvij dlya vnesenija popravok v budushhie reshenija; L.t.: information about the results of certain actions for making amendments to future decisions);
- *(регулярные отчеты исполнителей о текущей деятельности)* (Academic) (regulyarnye otschety ispolnitelej o tekuschej dejatel'nosti; L.t.: regular report of the performers about current activity).

Although it seems paradoxical, these term forms are too concrete to be exact. The term components do not refer to the main meaning of the term: “the partial reversion of the effects of a process to its source or to a preceding stage” (Merriam-Webster); “process in which the effect or output of an action is 'returned' (fed-back) to modify the next action.” (Business Dictionary). The definition of the term is disclosed in the following form in Russian: *обратная связь* (OECD-1; Lingvo) (*obratnaja svyaz'*; L.t.: reverse connection). In Russian, this term can be attributed to the Pure DT method, because it focuses on the meaning of the term, although it is actually based on the component “back”, close to the semantic component “reverse”. The Russian term is widely used in Ruscorpora (1005 documents) and can be recommended as the translation for the term *feedback*:

“При ТРВК номинальный валютный курс имеет эндогенную природу, иными словами, существует обратная связь между инфляцией и номинальным курсом” (Moiseev, 2003. Ruscorpora) (L.t.: reverse connection between inflation and nominal rate).

3.2.1.5. Other term forms

As shown by the previous examples, the Pure DT method was influenced by the source term content rather than its form. This has been proven by other term forms translated into Russian using Pure DT.

For instance, the adverb *amicably* has the following equivalents in the field of Corporate Governance: *по взаимному согласию* (IFC) (*po vzaimnomu soglasiju*; L.t.: using negotiations); *путем переговоров* (IFC) (*putyom peregovorov*; L.t.: using negotiations); *мирным путём* (Lingvo Law) (*mirnym putjom*; L.t.: in a peaceful way). All of the descriptive forms contain a preposition (“по”, “путём” (*po*, *putyom*; by, by the way of)) to indicate the function of the term and its use in a specific context. It is interesting to note, that LGP favors the use of direct equivalents: *дружески; дружественно; дружелюбно* (Lingvo Universal) (*druzheski, druzhestvenno, druzhelubno*; L.t: in a friendly way, in a friendly manner). Accordingly, the specific use of the term gives a priority to the descriptive structure of the term. At the same time, the Russian term is not oriented towards the source term form.

The term *listed company*, in the form of a participle and a noun, has the following Pure DT equivalent in Russian: *компания, акции которой котируются на бирже (биржах)* (Ruscorpora) (*kompanija, akcii kotoroj kotirujutsya na birzhe (birzah)*); L.t.: a company, whose shares are quoted on a stock exchange). The form of the Russian term with a subordinate construction is oriented towards the definition of the English term: “firm whose shares are listed (quoted) on a stock exchange for public trading” (Business Dictionary).

A participle and a noun combination like *approving officer* can be translated into Russian with the help of Pure DT: *чиновник с правом подписи* (IFC) (*chinovnik s pravom podpis*; L.t.: an official with the right of a signature). It is interesting to note that the descriptive form based on the meaning of the term receives the form of a participial construction in LSP and dictionaries:

- *сотрудник, имеющий право подписи* (UNTERM) (*sotrudnik, imeushhij pravo podpis*; L.t.: an employee having the right of signature);
- *чиновник, имеющий право подписи* (Ruscorpora) (*chinovnik, imeushhij pravo podpis*; L.t.: an official having the right of signature);
- *чиновник, обладающий правом подписи* (Ruscorpora) (*chinovnik, obladajushhij pravom podpis*; L.t.: an official possessing the right of signature);
- *чиновник, владеющий правом подписи* (Ruscorpora) (*chinovnik, vladejushhij pravom podpis*; L.t.: an official owning the right of signature).

The abundance of Additional or Irrelevant Components forms indicates that the meaning of the term *approving officer* should be disclosed in Russian. Nevertheless, the construction with a preposition *чиновник с правом подписи* (IFC) (*chinovnik s pravom podpis*; L.t.: an official with the right of signature) can be suggested as the translation because its form is clear and convenient to use: “Сегодня предприниматель — вассал пожарников, милиции, налоговиков, эпидемиологов, чиновников с правом подписи на небольшом клочке бумаги” (Goszakaz na srednij klass. Obratnaja svjaz', 2002. Ruscorpora) (L.t.: officials with the right of a signature).

The translation of verbs and verbal constructions show the tendency towards employing the same structure in Russian. It proves that the Pure DT method depends on the meaning of a term, rather than on its form. For instance, the term *nullify* or *invalidate* (a transaction) was translated into Russian with an orientation towards the specific use of the term and its connection to the semantic component “a transaction”: *объявить недействительной* (IFC) (*ob’yavit’ nedejstvitel’noj*; L.t.: to declare invalid); *признавать недействительным* (Lingvo Universal) (*Priznavat’ (delat’) nedejstvitel’nym*; L.t.: to acknowledge (to make) invalid). The terms are related to the term’s definition: “to cause (something) to lose its value or to have no effect” (Merriam-Webster). The latter term form appears in Ruscorpora and can be suggested as a translation for the English term: “Чтобы получить разрешение на арест имущества, суды должны будут признавать сделку по его продаже недействительной” (Kunle & Alekseevskih, 2013. Ruscorpora). Accordingly, the descriptive form of the term is triggered by its specific use, while the Direct Equivalent can be used both in both LGP and LSP: *аннулировать, отменить (сделку, операцию)* (IFC) (*annulirovat’, otmenit’ (sdelku, operaciju)*; L.t.: nullify, to cancel (a transaction, an operation)). In the special field of Law, the term is also used in the Pure Descriptive form to disclose the term meaning: *лишать законной силы* (Lingvo Universal) (*lishat’ zakonnoj sily*; L.t. to deprive of a law force); *лишать юридической силы*² (*lishat’ juridicheskoi sily*; L.t.: to deprive of a juridical (legal) force).

Constructions with prepositions also justify the fact that Pure DT is mostly content-oriented. For example, the structure of the unit *terms of reference* did not influence the target term, which has the following form options: *техническое задание* (OECD-1) (*tehlichesкое zadanie*; L.t.: a conventional task); *пределы компетенции* (Lingvo Universal) (*predely kompetencii*; L.t.: limits of the competence); *круг полномочий* (Lingvo Universal) (*krug polnomochij*; L.t.: a round of authorities). The descriptive term form appears to be even more concise than the source term; however, it can be considered to be Pure DT, as it focuses on the source term content: “The specific limits of responsibility that determine the activities of an investigating body, etc. A description of the objectives and structure of a meeting, committee, project, etc.” (Collins). All of the term equivalents are frequently used in Ruscorpora, although the term *техническое задание* (OECD-1) (*tehlichesкое zadanie*; L.t.: a conventional task) surpasses the other and

appears in 520 documents: “К сентябрю холдинг представит **техническое задание** по проекту, а до конца года ЦППК и ТМХ должны заключить договор на поставку электричек” (Gordeeva, 2014. Ruscorpora). The term form is used for specific purposes, although the short form of direct equivalents also exists and is offered in some dictionaries: *компетенция* (Academic) (kompetencija; L.t.: a compensation); *ведение* (Academic) (vedenie; L.t.: directing, authority, competence).

The term with a preposition *shareholder of record* (*stockholder of record, holder of record, owner of record*) represents an interesting case of the Pure DT formation method in Russian. The term has been recommended in the following form: (*лицо*), *зарегистрированное в реестре акционеров* (Ruscorpora) ((lico), zaregistririvannoje v reestre akcionerov; L.t.: (a person/entity) registered in a shareholder registry). In this case the form of the source term has implicitly influenced the creation of the target form. For this reason, the form of the Russian term borders upon the Calque and DT method. First of all, the term component “holder” in the compound word “shareholder” can be translated separately from the component “share” or together with it:

- “лицо”: (Additional or Irrelevant Components) *Лицо, указанное в учетных записях в качестве зарегистрированного держателя ценных бумаг эмитента* (IFC) (Lico, ukazannoe v uchetnyh zapisjah v kachestve zaregistririvannogo derzhatelja cennyh bumag; L.t.: a person/entity indicated in the record statements as a registered holder of the securities of the issuer));
- “владелец”: (Direct translation equivalent + Calque) *зарегистрированный владелец акции* (Lingvo Economics; Academic) (zaregistririvannyj vladelec akcii; L.t.: a registered owner of a share);
- “держатель” (Direct Equivalent + Calque) *зарегистрированный держатель акции* (Academic) (zaregistririvannyj derzhatel' akcii; L.t.: a registered shareholder));
- “акционер” (Direct translation equivalent) *зарегистрированный акционер* (Lingvo; Academic) (zaregistririvannyj akcioner; L.t.: registered shareholder); (Calque and DT) *акционер, зарегистрированный в реестре (акционеров)* (Ruscorpora) (akcioner, zaregistririvannyj v reestre akcionerov; L.t.: a person/entity registered in a shareholder registry).

The analysis of these term forms and the discrepancies of term translation equivalents indicate the possibility of replacing the term “holder” with a certain entity or a person in question, or the general term component “лицо” (“lico”; a person or entity) can be used: “лицо, зарегистрированное в реестре акционеров Общества, обязано своевременно информировать держателя реестра акционеров об изменении своих данных” (Svirsova, 2003. Ruscorpora).

The term component “record” coupled with the preposition “of” cannot be translated without the use of a participle “зарегистрированный” (zaregistrirovannyj; L.t.: registered) (документально зарегистрированный, засвидетельствованный (Lingvo Universal) (dokumenal’no zaregistirovannyj, zasvidetel’strvovannyj; L.t.: officially registered, legalized)). The application of this term component results in the use of a participial construction and an additional semantic element “реестр” (reestr; L.t.: registry). The latter entails the implicit use of the component “share” together with its full form “shareholder”: “акционер” (akcioner). The Russian term with the Pure DT form is convenient and corresponds to the definition of the source term: “the stockholder whose name is registered on the books of the corporation as owning the shares at a particular time. Shareholder, shareowner, stockholder - someone who holds shares of stock in a corporation” (Farlex).

3.2.2. PURE DT. Figurativeness

The previous analysis indicates that Pure DT is mostly content-oriented, influenced by the meaning of the source term. For this reason, figuratively motivated terms constitute a special subcategory of Pure DT.

As many as 11 out of 45 terms with Pure DT as the recommended translation have figurative meanings in the English language.

In all cases, the figurativeness in the term form has been disclosed in Russian. Accordingly, the figurativeness of the term was made explicit, which triggered the use of descriptiveness. For instance, the term *risk-appetite* is offered in the dictionaries in many descriptive forms (see table

16), one of which is quite frequently used in Ruscorpora (8 documents): *приемлемый уровень риска* (Ruscorpora) (*prijemlemyj uroven' riska*; L.t.: an acceptable/relevant level of risk): “Мы определили для себя приемлемый уровень риска по кредитам и начинаем выдавать, следя за тем, как ведет себя подушечка необходимой ликвидности” (Ivanter, 2014. Ruscorpora). The term equivalent employs the component “risk”, although the whole term is based on the management term definition: “The ISO 31000 risk management standard refers to risk appetite as the “Amount and type of risk that an organization is prepared to pursue, retain or take”. In a literal sense, defining your appetite means defining how “hungry” you are for risk. (Protecht). Pure Calque can be used as the method of the translation of the term *risk-appetite*; however, the structure of the term breaks generally accepted patterns of Russian (Calque with certain changes is more natural: *appetit k risku* (*appetit k risky*; L.t.: appetite for risk): *риск-аппетит* (IFC) (*risk-appetit*). The term appears only once in Ruscorpora: “Увеличение просроченной задолженности заставило многие банки пересмотреть свои подходы к риск-аппетиту” (Kondrat'ev, 2011. Ruscorpora) (L.t.: approaches to risk-appetite).

The term *level playing field* has the following definitions: “a situation that is fair for all the people involved” (Macmillan); “a situation in which none of the competing parties has an advantage at the outset of a competitive activity” (Collins). The figurativeness of the term is based on the metaphor BUSINESS AS a GAME, where the BUSINESS AFFAIRS or CONDITIONS are a PLAYING FIELD. The metaphorical sense has been completely lost in the Russian term: *равные условия для конкуренции* (IFC) (*ravnye usloviya dlya konkurentzii*; L.t.: equal conditions for a competition). The term *level playing field* has the Direct Equivalent without figurative meaning: *единые правила игры* or *равные возможности* (Lingvo) (*edinye pravila igry* or *ravnue vozmozhnosti*; L.t.: common game rules or common opportunities).

The following Calque (Calque and DT) forms are offered for the use of the term:

- (Calque) *единое игровое поле* (IFC) (*edinoe igrovoe pole*; L.t.: integrated/common playing field);
- (Calque and DT) *поле с равными условиями игры* (Academic) (*pole s ravnymi uslovijami igry*; L.t.: a field with common playing conditions).

Nevertheless, only the Pure DT form appears in Ruscorpora (6 documents) as the equivalent for the special meaning of the term *level playing field*: “Эта система прозрачна, позволяет получать стабильные доходы в государственный бюджет и обеспечивает **равные условия для конкуренции** между производителями на рынке” (Vyuholeva, 2002. Ruscorpora) (L.t.: equal conditions for a competition).

The term *maturity (securities)* is based on the general meaning denoting “the state of being fully developed or adult” (Collins). In the field of finance the term stands for “the date upon which a bill of exchange, bond, note, etc., becomes due for repayment” and “the state of a bill, note, etc., when due” (Collins). Accordingly, the term *maturity* is based on the metaphorical sense of being grown up or developed, i.e. being ready, full-fledged, finished. In Russian the term favors the use of Pure DT with an explicit term form: *срок погашения (ценных бумаг)* (IFC; Academic) (*srok pogasheniya (cennyh bumag)*; L.t.: a date/term of repayment of (securities)): “При этом чем более отдален срок погашения облигаций, тем шире спектр колебаний рыночных цен” (Stahovich, 2003. Ruscorpora) (L.t.: a term of repayment of bonds). The analysis of the Russian equivalents for the term *maturity* revealed that the term creation does not employ Calque or Direct Loan. The phonetic form of the English term does not coincide with the phonetic system of Russian and the source term cannot be reproduced in its initial form in Russian without certain changes. The direct equivalents for the general use of the word *maturity* are as follows: *спелость, зрелость, совершеннолетие* (Lingvo) (*spelost', zrelost', sovershennoletije*; L.t.: ripeness, maturity, full age). The Corporate Governance term should be used alongside the terms *security* or *bond*, in Russian these units are not entirely compatible: **зрелость облигаций; *спелость ценных бумаг* and attain ambiguous connotation. Consequently, Pure DT in this case is used, based on the requirements for the preference for the native language and term form transparency.

3.2.3. PURE DT. Competitiveness and Use

The analysis of Pure DT has proven the method to be relatively practical. In some cases the technique showed the tendency for a lack of stability or derivability of its form. In general, Pure DT can be used in the following circumstances:

- The source term contains implicit semantic components which cannot be reproduced in the Russian term without descriptive elements. For example, the term *to go public*: (*Быть*) *включённым в листинг фондовой биржи* ((Byt') vkljuchjonnym v listing fondovoj birzhi; L.t.: to be included into the listing of a stock exchange) (Ruscorpora) (*to go public* “refers to a private company's initial public offering (IPO), thus becoming a publicly traded and owned entity” (Investopedia) (see table 5)) ;
- The form of the source term is not transparent or motivated in Russian. For example, *to foreclose*: *обращать взыскание (на имущество)* (IFC) (obraschat' vzyskanie (na imusshhestvo); L.t.: to impose a penalty (on a property)) (<...> from Old French *forclos*, past participle of *forclorre* "exclude, shut out; shun; drive away" (12c.) <...> Specific mortgage law sense is first attested 1728.<...>”. (Online Etymology Dictionary). “A situation in which a homeowner is unable to make full principal and interest payments on his/her mortgage, which allows the lender to seize the property, evict the homeowner and sell the home, as stipulated in the mortgage contract. <...>” (Investopedia);
- Direct Loan or Calque are not applicable because of the unwieldy phonetic, graphic, syntactic structure or semantics in Russian. For example, *stakeholder*: *зайинтересованное лицо* (IFC) (zainteresovannoe lico; L.t.: an interested person/entity) (The form of Direct Loan (transcription) *стейкхолдер* (IFC) is rarely used in the same form (Ruscorpora: 2 doc.) (see table 1));
- The figurative meaning of the source term cannot be transferred to Russian without certain losses of transparency, connotation or motivation. The figurative meaning is made explicit. For example, *dead hand*: *владение без права передачи* (IFC; Lingvo) (vladenie bez prava peredachi; L.t.: ownership without the right of assignation/transfer) (see table 4).

Over the course of the research a total of 22% of the terms with initially descriptive forms were recommended for translation using Pure DT. It shows that Pure DT is less frequent and

effective than Calque and DT (37%). Pure DT proved to be relatively stable, because 36 (out of 45) terms preserved their Pure DT form given in the glossaries, with or without changes. As many as 8 terms initially had a descriptive form with Additional or Irrelevant Components; one has two forms of Calque and Additional or Irrelevant Components. It is interesting to note that other terms were represented by two translation equivalents: Additional or Irrelevant Components and Pure DT (2 terms), Calque and Pure DT (3 terms), Direct Equivalent and Pure DT (1 term), Direct Loan and Pure DT (2 terms) (see below).

Certain terms, initially offered in the glossaries in the form of Pure DT, underwent some changes disclosed in the analysis. For instance, the term *authorization* has two Pure DT equivalents in the glossary: *предоставление полномочий* (IFC) (*predostavlenie polnomochij*; L.t.: granting authorities) and *выдача разрешения* (IFC) (*vydacha razresheniya*; L.t.: the emission of permission). The analysis revealed that the term *выдача разрешения* is widely used in Ruscorpora (353 documents):

“К числу таковых относится сокращение сроков выдачи разрешений, необходимых для начала бизнеса, создание подготовленных промышленных площадок и целый ряд других мер” (Medvedev, 2010. Ruscorpora).

However, the term *предоставление полномочий* has a similar form in the dictionaries: *наделение правами (полномочиями)* (например, должностного лица) (Academic) (*nadelenie pravami (polnomichijami)* (a comment); L.t.: endowing with rights (authority) (for example, an official). The existence of three forms multiplies the deviations and discrepancies of the term use in Russian. However, the term *наделение полномочиями* (Academic) (*nadelenie polnomichijami*; L.t.: endowing with authority) surpassed the other terms in their use in Ruscorpora (277 documents, 65 exact matches (*наделение правом/правами* 89 doc., exact forms: 12 doc.; *предоставление полномочий*: 45 doc., 5 exact forms): “выборы -это более открытая и демократичная процедура, чем любой другой механизм наделения полномочиями” (Bashlykova, 2013. Ruscorpora).

In order to avoid the uncontrolled use of synonyms, the following term forms are suggested as the translation of the term *authorization* in the special field of Corporate Governance: *выдача*

разрешения (IFC) (*vydacha razreshenija*; L.t.: the emission of a permission) or *наделение полномочиями* (Academic) (*nadelenie polnomichijami*; L.t.: endowing with rights (authority) (for example, an official)).

The complex term *e-staffing help desk* has the following equivalent in the glossary: *группа по оказанию помощи в вопросах электронной кадровой системы* (IFC) (*gruppa po okazaniju pomoshhi v voprosah elektronnoj kadrovoj sistemy*; L.t.: the group on giving help concerning the issues of the electronic staffing system). The Russian term can be attributed to the Descriptive Translation method with Additional or Irrelevant Components. The term contains two prepositions (“по”, “в”), additional elements (“оказание”, rendering (giving)), which make its form unwieldy and inconvenient to use. In addition to this, the term is not represented in Ruscorpora, and not used on the Internet. The term components “help desk” constitute its essential part and mean: “a group of people who provide help and information usually for electronic or computer problems - usually singular (Merriam-Webster learner’s dictionary). The equivalent of the term components “help desk” is as follows: *служба технической поддержки* (Lingvo) (*sluzhba tehniceskoy podderzhki*, L.t.: a service of the technical support). The partial acronym “e-staffing” stands for “electronic staffing”. Accordingly, the following Pure DT form can be suggested for the English term *e-staffing help desk*: *служба технической поддержки по вопросам электронной кадровой системы* (*sluzhba tehniceskoy podderzhki po voprosam elektronnoj kadrovoj sistemy*; L.t.: service of the technical support for the issues of the electronic staffing system).

Some terms were recommended in the glossaries combining Pure DT with other methods:

- Calque and Pure DT: *level playing field*: (Pure DT) *равные условия для конкуренции* (IFC) (*ravnye uslovija dlja konkurencii*; L.t.: equal conditions for a competition); (Calque) *«единое игровое поле»* (IFC) (*edinoe igrovoe pole*; L.t.: integrated/common playing field);
- Direct Equivalent and Pure DT: *nullify, invalidate (a transaction)*: (Pure DT): *объявить недействительной* (*ob’yavit’ nedeystvitel’noy*; L.t.: to declare invalid); (Direct Equivalent (general use)) *аннулировать, отменить (сделку, операцию)* (*annulirovat’, otmenit’ (sdelku, operaciju)*; L.t.: nullify, to cancel (a transaction, an operation));

- Direct Loan and Pure DT: *stakeholder*: (Pure DT) *заинтересованное лицо* (IFC) (zainteresovannoe lico L.t.: an interested person/entity); (Direct Loan (transcription)) *стейкхолдер* (IFC).

In all the cases mentioned above, Pure DT was favored over other term forms, which proves the competitiveness of Pure DT to be relatively high. Nevertheless, Pure DT occasionally surrenders to some term creation techniques (a total of 16 terms offered in the dictionaries in the form of Pure DT obtained another form in the course of the research). For instance, the following term creation methods managed to substitute Pure DT, because they are more practical, concrete or convenient (exclude synonyms, favor derivability, support term conciseness requirement etc.):

- **Calque** : *special post allowance*: (Pure DT) *надбавка за выполнение особых функций* (UNTERM) (nadbavka za vypolnenie osobyh funkcij; L.t.: a bonus for the fulfillment of special functions) – (Calque) *специальная должностная надбавка* (UNTERM; Academic) (spetsial'naya dolzhnostnaya nadbavka; L.t. a special post bonus)
- **Calque and DT**: *cost data format*: (Pure DT) *нормативы эксплуатации и ставок возмещения* (UNTERM) (normativy expluatacii i stavok vozmeschenija; L.t.: standards of maintenance and reimbursement rates) – (Calque and DT) *данные о затратах и ставках возмещения* (dannye o zatratah i stavkah vozmeshhenija; L.t.: Data about expenses and reimbursement rates) ((Calque and DT) *Ставка возмещения расходов* (Ruscorpora) (stavka vozmeschenija rashodov; L.t.: a reimbursement rate (of costs));
- **Direct Loan**: *due diligence*: (Pure DT) *всесторонний анализ достоверности предоставляемой информации* (IFC) (vsestoronnij analiz dostovernosti predostsvljaemoj informacii; L.t.: overall analysis of the authenticity of the information given – (Direct Loan (transcription)) *Дью дилидженс* (дью дилидженс (IFC); due diligence (transcription));
- **Direct translation equivalent**: *winding up (a company)*: (Pure DT) *прекращение деятельности* (компании) (IFC) (prekrashhenie deyatel'nosti (kompanii); L.t.: ending the activity (of a company) - Direct Equivalent *ликвидация* (компании) (IFC; Lingvo) (likvidacija (kompanii); L.t.: liquidation (of a company)).

The preference of Calque or Direct Loan over Pure DT illustrates the tendency for conciseness and innovativeness in the term form. It especially concerns figuratively motivated terms with their dense semantic meaning and recognizable form (e.g. *safe harbor*, *drag-along right*, *umbrella project*, *wet lease* etc.)

For instance, the term *safe harbor* is based on the metaphor BUSINESS as the SEA, BUSINESS TACTICS as a SHELTER. The Corporate Governance means a certain “<...> tactic used by companies which do not want to be taken over, where they purposefully acquire a heavily regulated company to make themselves look less attractive to the entity considering taking them over.” (<http://www.Investopedia>). The Pure DT form in Russian is oriented at the definition of the term and term form transparency: *мера по защите от недружественного поглощения* (IFC) (*mera po zaschite ot nedruzhestvennogo pogloschenija*; L.t.: a measure of the defense from a hostile takeover). The Calque form with the same figurative meaning: *безопасная гавань* (*bezopasnaya gavan'*; safe harbor) is used more often than the Pure DT form in Ruscorpora (13 documents vs 1 document): “А в таких ситуациях россияне всегда обращаются к доллару как «безопасной гавани», даже если это противоречит здравому смыслу” (Поров, 2005. Ruscorpora). The use of Calque stipulates that the form of the target term is sufficiently motivated to be used within LSP.

The term *wet lease* has a figurative, non-transparent form and stands for “the form of leasing, under which the lessee receives (besides the property being rented) all the raw materials, necessary for work, personnel for the performance of necessary work, uses the services of the maintenance of the property being rent, etc.; the term is mostly used for the lease of air and sea crafts” (translation from Russian) (Academic). The following Russian term forms are offered in the dictionaries and glossaries:

- (Pure DT) *система аренды имущества с техническим обслуживанием* ^{UNTERM} (Academic) (*systema arendy imushhestva s tehničeskim obslužhivaniem*; L.t.: the system of rent of property with technical service);
- (Additional or Irrelevant Components) *аренда на условиях обслуживания арендованного имущества арендодателем* (Academic) (*arenda na uslovijah obslužhivanija*

arendovannogo imuschestva; L.t.: lease under the conditions of a maintenance of a leasehold property).

Neither descriptive term represented in Ruscorpora in its full form and this creates a lot of discrepancies regarding the use of the term:

- “Более того, до кризиса деловые комплексы строились и сдавались в аренду с подведенными коммуникациями, с бетонными стенами, со стяжкой на полу” (Vremja aktivnyh prodazh nastupaet na rynke kommercheskoj nedvizhimosti, 2009. Ruscorpora) (L.t.: <...> to let on a lease with communications connected, with concrete walls <...>);
- “Компания устанавливает оборудование, которое ей и принадлежит, а потребитель платит за его аренду и обслуживание” (Ne hotelos' by, chtoby v Rossii nas schitali «zhirnymi kotami», 2009. Ruscorpora) (L.t.: <...> a client pays for its lease and service <...>).

The Pure Calque form offered in the dictionary quite frequently appears in Ruscorpora (12 documents): “*мокрый лизинг*” (Academic) (mokryj lizing; L.t.: wet leasing): “Все воздушные суда будут взяты в «мокрый» лизинг у РОСТО ДОСААФ” (Kolobkov, 2012. Ruscorpora). Although the term is often used in Aviation, its form may be applicable to other fields, like Management. Its convenient and recognizable form can lead to the harmonization of terminology.

The term *greenfield* represents a classical example of a term with figurative meaning, which favors the use of Direct Loan in Russian: «*гринфилд*» (Academic): (Ruscorpora 15 doc.): “Есть предложение, чтобы сделать градацию по порогам инвестиций для гринфилдов в зависимости от отраслей», — говорит министр” (Malysheva, 2014. Ruscorpora). The form of the term is modern and innovative, but has zero motivation. The term form is crystallized in the field of Management, which is proven by the rare use of Pure DT and Calque: *совершенно новая компания (создаваемая «с нуля»)* (IFC); (sovershenno novaja kompanija (sozdavaemaja s nulja); L.t.: an entirely new company (created from “zero”); *зелёное поле* (Academic) (zeljonoe pole; L.t.: green field).

The direct equivalent of the partial acronym *e-benefits* is making its form explicit in Russian: *электронные льготы* (electronnye l'goty; L.t.: electronic benefits (social benefits). At the same time, the form of Pure DT with the explanation is not crystallized or recognizable within the field of Management: *электронное оформление пособий и льгот* (UNTERM) (electronnoe oformlenie posobij y l'got; L.t.: electronic registration of grants and benefits).

3.3. Additional or Irrelevant Components and DT. Results. Competitiveness and Use

The Additional or Irrelevant Components method was not recommended for many DT terms. Only 4% of the terms translated descriptively in the glossaries have this term form in the section of the recommended translation.

The Additional or Irrelevant components method is, in theory, undesirable for terminology in general and Corporate Governance terminology in particular. First of all, the technique creates unwieldy constructions. On the one hand, the method employs additional elements which disclose the meaning of a term or fulfill its form in the native language. On the other hand, in most cases, these elements are not essential for the term to function. These elements can be considered as irrelevant, they can be omitted in some contexts, substituted by synonyms, or their order can be changed. As a result, these term forms create chaos within management terminology, being an obstacle for the harmonization of terminological systems.

The analysis and results concerning the DT method employing Additional or Irrelevant Components cannot be based on the correlation of the source and target term forms, neither can it be oriented towards the term figurativeness and implicit semantic components. The appearance of the method is stipulated by the specific use of the term. Several types of Additional or Irrelevant Components can be distinguished within the DT method:

- The target term employs irrelevant components for the term meaning or its form. Such a term form appears in the glossaries as an initial stage for the translation of “strange” neonyms, especially figuratively motivated ones. These term elements can be dismissed as unnecessary, and the term form should be shaped into the form of Pure DT, Calque and DT, Calque, Direct Loan, etc. The term form is mostly an interim stage of the creation of the term in Russian.
- Additional or Irrelevant Components are created on purpose in order to make the term different from its Direct Equivalent (often ambiguous) in a general field or from homonymic terms in other special fields. Some of these components can be considered as possible for

use within the term form, provided the term form is practical. For example, *programme support and development activities*: (Additional or Irrelevant Components) *Оперативно-функциональное обслуживание и разработка программ* (UNTERM) (Operativno-funkcionalnoe obsluzhivanie i razrabotka program; L.t.: efficient and functional service and program development). The Calque form *мероприятия по поддержке и разработке программ* (meroprijatija po podderzhke i razrabotke program, L.t.: measures on the support and development of programs) is rarely used, so the UN term can be considered unique in its form;

- Additional or Irrelevant Components provide no essential semantic or grammatical function. The source term influences the form of the target term, but to a negligible extent (i.e. a more concise term form can be used). Nevertheless, they try to meet the requirement for the preference for the native language, adapting it for the in the target language. Some of these terms can be suggested for use within LSP. For example, *dependency rate salaries*: (Additional or Irrelevant Components) *Оклады по ставке для сотрудников, имеющих иждивенцев* (UNTERM) (Oklady po stavke dlja sotrudnikov, imeushhih izhdivintcev; L.t.: basic salary under the rate for employees having dependents).

Only 8 terms retrieved from the glossaries in the form of DT with Additional or Irrelevant Components have this as the preferred method. The majority of these terms are special United Nations concepts, used in exclusive contexts. For example, the term *Human Resources Network* has the following equivalent in Russian: *Сеть по вопросам людских ресурсов* (UNTERM) (Set' po voprosam ljudskih resursov; L.t.: the network on the issues of human resources). The Russian term employs additional elements: “по вопросам” (po voprosam, on the issues), which do not bear any essential function except for shaping the form of the Russian term into the formal one. In theory, it is possible to use the Pure Calque form: **Сеть людских ресурсов* (Set' ljudskih resursov; L.t.: the network of human resources). However, in practice, it turns out that the term is quite often used in UN documents:

“В докладе рекомендуется улучшить через Сеть по вопросам людских ресурсов Секретариата Координационного совета руководителей (КСР) обмен информацией и

сотрудничество между службами по набору кадров организаций системы Организации Объединенных Наций <...>” (UNIDO, 2009).

Accordingly, such a term form can exist and function within LSP provided its form is crystallized and unique for one concept.

While the previously mentioned term retains its initial form with Additional or Irrelevant Components, some term forms undergo certain changes within the analysis. For instance, the term *reportable condition* means “a matter coming to the auditor's attention relating to SIGNIFICANT DEFICIENCIES in the design or operation of the entity's internal control that could ADVERSELY AFFECT an entity's ability to fulfill future obligations with customers and/or the satisfaction of liabilities” (VentureLine) The term component “reportable” has an additional semantic meaning of “being liable for something”, which is typical for adjectives with such a form (see Calque and DT. Adjectives/Participles + Noun: unquantifiable risk). This semantic element should be retrieved in Russian, otherwise it may result in an unwieldy and ambiguous form of past passive participle: “сообщаемый” (soobschaemyj). Accordingly, the term was attested as a form with additional elements in Russian: *ситуация, о которой необходимо сообщить (руководству)* (situacija, o kotoroj neobhodimo soobshhat' (rukovodstvu); L.t.: a situation which should be reported (to management)). The use of an additional component “необходимо” (neobhodimo, necessary) resulted in the use of a subordinate construction in a prepositional case. The term form proves to be too general to belong to the field of Management, and its form is not clear enough (What is the type of a situation? How should it be reported?). This fact can be proved by the existence of another term form with additional elements, which is offered in the dictionary: *обстоятельство, которое должно быть отражено в аудиторском заключении (отчёте аудитора)* (Academic) (obstojatel'stvo, kotoroje dolzhno byt' otrazheno v auditorskom zakljuchenii (otchete auditora); L.t.: a circumstance, which should be reflected in audit conclusion (report of an auditor)). Such a term form is oriented towards the source term definition. In addition to this, it strengthens the special use of the term, making it unique and recognizable within the field. The additional elements “должно быть” (dolzhno byt', should be) and the use of “который” (kotoryj, which) in a subordinate construction shapes the term form in Russian.

As previously mentioned, some additional components are used for the exclusion of synonyms or homonyms in the general field or other special fields. For example, the term *cost-effective* was attested as the following descriptive form with Additional or Irrelevant Components: *эффективный с точки зрения затрат* (UNTERM) (effectivnyj s točki zrenija zatrat; L.t.: effective from the point of view of expenses). The term has a direct translation equivalent: *доходный, прибыльный, рентабельный* (Lingvo Universal) (dohodnyj, pribyl'nyj, rentabel'nyj; L.t.: lucrative, profitable, paying). These words can be used in a wide range of contexts and can lead to miscomprehension within a particular field. For this reason, the use of Calque elements: “эффективный” (effective) and “затраты” (expenses) with additional components: “с точки зрения” (from the point of view) make the term unique in its use, clear and related to the source term meaning. This term form border upon the Calque and DT method. Nevertheless, it can be attributed to the Additional or Irrelevant Components group because the term has such a form not because it is essential for the translation, but for making it recognizable and related to the target term. In addition to this, the English term form with a noun in the attributive position exerts an influence on the use of additional elements, as the structure cannot be shaped using Pure Calque in Russian.

In the previous examples the additional descriptive elements method was suggested for the translation of the English terms. Some of the terms forms were slightly modified, nevertheless the Russian terms were retrieved by DT with Additional or Irrelevant Components. Only 8 terms in this study have used the method in question as the preferred translation technique. It means that the method is not desirable for Corporate Governance terminology. It can be used for a provisional translation, an interim stage on the way to the final term form.

Notwithstanding the fact that the method creates a great deal of discrepancies in term use, DT with Additional or Irrelevant Components technique quite often appears in dictionaries and glossaries, especially at the first stage of term borrowing. As many as 52 terms (some of them accompanying other term translation methods) have the form of Additional or Irrelevant Components in the glossaries. Over the course of the research, their synonyms, clipped forms and shorter equivalents were retrieved from the dictionaries and Ruscorpora. The following term

creation methods replaced the Additional or Irrelevant Components DT and were recommended as the preferred translation for the English terms:

- **Pure DT:** *procurement lead time:* (Additional or Irrelevant Components) *Время на заготовку материальных средств* (UNTERM) (Vremja na zagotovku material'nyh sredstv; L.t.: the time for the tangible asset preparation – (Pure DT) *Время реализации заказа* (UNTERM) (Vremya realizatzii zakaza; L.t.: time of order implementation);
- **Calque:** *business judgement rule:* (Additional or Irrelevant Components) *Правило добросовестности директоров при принятии решений* (IFC) (Pravilo dobrosovestnosti direktorov pri prinjatii reshenij; L.t.: the rule of the good faith of the directors under decision making) – (Calque) *Правило делового суждения* (Pravilo delovogo suzhdenija; L.t.: the rule of business judgement) (The Internet use, e.g. Gohan, 2010, p. 110);
- **Calque and DT:** *group cost index:* (Additional or Irrelevant Components) *Индексация существующих ставок возмещения* (UNTERM) (Indeksacija sushhestvuuyshhih stavok vozmeshhenija; L.t.: an indexation of the existing rates of reimbursement) – (Calque and DT) *Индекс по категориям* (UN documents) (Index po kategorijam; L.t.: Index under the categories).
- **Direct translation equivalent:** *custodian:* (Additional or Irrelevant Components) *лицо, наделенное ответственностью за доверительное владение* (IFC) (lico, nadeljonnoe otvetstvennostju za doveritel'noe vladenie; L.t.: a person, vested with the responsibility for the confidential possession) – (Direct equivalent) *попечитель* (Lingvo) (Popechitel' (a comment); L.t.: a trustee (a bank or another organization, responsible for the safety of financial assets)) or (Direct equivalent) *Депозитарий* (Depozitarij; L.t.: Depositary);
- **Direct Loan:** *disclaimer clause:* (Additional or Irrelevant Components) *Статья договора, предусматривающая отказ от его условий* (IFC) (Statija dogovora, predusmatrivaushhaja otkaz ot ego uslovij; L.t.: a paragraph of an agreement stipulating the refusal from its conditions) - Direct Loan (transcription) *дисclaimer* (Ruscopora);
- **Calque and abbreviation of a source term:** *GARP investors:* (Additional or Irrelevant Components) *Инвесторы, которые вкладываются в компании средней капитализации с высокими темпами роста* (IFC) (Investory, kotorye vkladivautsja v kompanii srednej

kapitalizacii i visokimi tempami rosta); L.t.: investors, who invest in the companies of a medium capitalization with high level of growth) – (Calque and the abbreviation of the source term) *GARP-инвесторы* (the use on the Internet: (Buzdalin et al, 2010)).

The use of other term creation methods instead of DT with Additional or Irrelevant Components proves that the field of Management Field gives preference to concise, innovative and recognizable forms.

It especially concerns terms with figurative or dense meaning. For example, the term *hostile action/forced abandonment factor/abandonment factor*, which means “a factor applied to each category of self-sustainment rates and to the spares element (or half of the estimated maintenance rate) of the wet lease rate to compensate the troop/police contributor for loss and damage” (Glosbe), has the following equivalent in Russian with additional components: *коэффициент учета враждебных действий или (вынужденного) оставления (имущества)* (UNTERM) (koefficient uchjota vrazhdebnyh dejstvyj ili (vynuzhdenного) ostavlenija (imushhestva); L.t.: a coefficient of accounting of hostile actions or (a forced) abandonment of (a property)). The elements “учёт” (uchet, account), “имущества” can be considered superfluous. In addition to this, a Calque form of the term exists in the dictionaries: *фактор враждебного действия/ вынужденного оставления* (UNTERM) (factor vrazhdebnogo dejstvija/vynuzhdenного ostavlenija; L.t.: a factor of a hostile action/forced abandonment). The Calque method favors the recognizable form of the English term over the descriptive translation. Accordingly, Calque can be considered as the preferred translation for this term.

Some of the additional components do not provide any semantic or grammatical function. For this reason, some terms can be clipped, and limited to Pure DT or Calque and DT forms. For example, the term *deadlocks resolution* is offered in the glossary in the following form: (Additional or Irrelevant Components (figurative meaning)) *механизм разрешения «тупиковых» ситуаций* (IFC) (mehanizm razreshenija “tupikovyh” situatzij; L.t.: the procedure of resolution of deadlock situations). The term component “механизм” (mehanizm; mechanism, procedure) makes the term more concrete; however, it does not disclose any essential meaning. Moreover, the term cannot be found in Ruscorpora, but it appears in the form of Calque and DT:

разрешение тупиковых ситуаций (Ruscorpora) (razreshenie tupikovyh situatzij; L.t. resolution of deadlock situations): “Договоренности, достигнутые в Москве, вызвали у иностранных инвесторов оптимизм, надежды на скорое разрешение тупиковой, как начинало казаться, ситуации” (Chernuha, 2002. Ruscorpora) (L.t.: a hope to reach a resolution of a deadlock, as it began to seem, situation).

The term *window-dressing* stands for: “a strategy used by mutual fund and portfolio managers near the year or quarter end to improve the appearance of the portfolio/fund performance before presenting it to clients or shareholders” (Investopedia). The figurativeness of this management term triggered a chain reaction of descriptive terms in Russian often employing Additional or Irrelevant Components:

- (Additional or Irrelevant Components) *приукрашивание истинного положения дел* (IFC) (priukrashivanie istinnogo polozhenija del; L.t.: decorating the true state of facts);
- (Additional or Irrelevant Components) *умение показать товар лицом* (Academic) (umenie pokazat' tovar licom; L.t.: an ability to show the produce from their exterior side (face));
- (Additional or Irrelevant Components) *умение произвести благоприятное впечатление (не соответствующее действительности)* (Lingvo Universal) (umenie proizvesti blagoprijatnoe vpechatlenie (ne sootvetstvujushhee dejstvitel'nosti); L.t.: an ability to make a favorable impression (not corresponding to the reality)).

The previously mentioned terms resort to additional elements, which are not necessary for the disclosure of the meaning of a term. For example, the first equivalent can be found in Ruscorpora in a shorter form: (Pure DT (figurative meaning)) *приукрашивание (реальной) ситуации* (Ruscorpora) (priukrashivanie (real'noj) situacii; L.t.: decorating the real situation): “Анна пишет о том, что тушить пожары лесникам нечем, а также обвиняет главу МЧС в бездействии, лжи и приукрашивании реальной ситуации” (Belen'kaja, 2010. Ruscorpora). Accordingly, the term components “истинное положение дел” (istinnoje polozhenije del, L.t.: actual state of affairs) seems to be superfluous and can be substituted with shorter equivalents. Other forms of Additional or Irrelevant Components stated above resemble colloquial

definitions of a term and can be substituted by shorter equivalents offered in the dictionaries or Ruscorpora:

- (Calque) «*декорирование витрин*» (IFC; Academic) (“*dekorirovanie vitrin*”; L.t.: “(shopping) window-decoration” (Calque);
- (Additional or Irrelevant Components) *умение показать товар лицом* (Academic) (*umenie pokazat' tovar licom*; L.t.: an ability to show the produce from their exterior side (face));
- (Direct translation equivalent) *вуалирование* (с целью создать видимость высокой ликвидности) (Academic; Lingvo Universal) (*Vualirovanie (s cel'ju sozdat' vidimost' vysokoj likvidnosti)*; L.t.: Fogging/veiling (with the aim to make the visibility of a high liquidity);
- (Pure DT (another figurative meaning)) «*причесывание*» *баланса* (с целью создать видимость высокой ликвидности) (Lingvo Universal; Academic) (*prichjosityvanie balansa (s cel'ju sozdat' vidimost' vysokoj likvidnosti)*; L.t.: combing the balance (with the aim to make the visibility of a high liquidity);
- (Pure DT (concrete term, another figurative meaning)) *причёсывание бухгалтерии* (Ruscorpora) (*prischjosityvanie buhgalterii*; L.t.: combing the accountancy);
- (Pure DT (figurative meaning)) *подкрашивание баланса* (с целью создать видимость высокой ликвидности) (Lingvo Universal) (*podkrashyvanie balansa (s cel'ju sozdat' vidimost' vysokoj likvidnosti)*; L.t.: dyeing of the balance (with the aim to make the visibility of a high liquidity); (
- Calque) *украшение витрин* (Lingvo Universal); *украшение витрины* (для привлечения покупателей) (Academic) (*ukrashenie vytrin/ ukrashenie vitriny (dlja privlechenija pokupatelej)*; L.t.: decoration of windows/ decoration of a window (in order to attract the buyers);
- (Calque) *оформление витрин* (Academic) (*Oformlenie vitrin*; L.t.: design of windows);
- (Direct Equivalent (general meaning)) *приукрашивание* (Academic) (*priukrashivanie* (comment); L.t.: embellishment);
- (Direct Equivalent (general meaning)) *очковтирательство, приукрашивание, лакировка действительности, показуха* (Academic) (*Ochkovtiratel'stvo, priukrashivanie, lakirovka*

dejtrvitel'nosti, pokazuha; L.t.: Eye-wash, embellishment, varnishing of the reality, outward show);

- Direct Equivalent (general meaning) *Рекламный предмет, реклама* (Academic) (Reklamnyj predmet, reklama; L.t.: an commercial object, a commercial/publicity).

The abundance of equivalents creates chaos in the use of the terms. In addition to this, many words belong to the category of professional jargon. The analysis of the term revealed that the Calque form *декорирование витрин* (IFC; Academic) (*dekorirovanije vitrin*"; L.t.: (shopping) window-decoration) quite often appears in the special texts: “декорирование витрин (window dressing) — внесение изменений в отчетность, что позволяет представлять финансовое состояние компании лучше, чем фактическое” (Efimova, 2010).

As demonstrated by the creation of the equivalent for the term *window-dressing* in Russian, the term can have different forms with Additional or Irrelevant Components. Accordingly, the term can have different synonyms, variations, clipped forms etc. The Additional or Irrelevant Components method often appears as an interim stage of term creation. Until the term becomes full-fledged, a lot of provisional term forms can appear. As many as 60 terms in this research were offered in the form of Additional or Irrelevant Components, some of them retained this form, and others were shaped into different forms. However, 42 other terms more were not created using DT with Additional or Irrelevant Components, and their preferred translation focuses on other term creation methods. Nevertheless, these terms have Additional or Irrelevant Components forms in the dictionaries or Ruscorpora.

The term *risk tolerance* illustrates the use of Additional or Irrelevant Components as an interim stage of term form creation. The term means “an investor's ability to handle declines in the value of his/her portfolio” (InvestorWords) and has the following equivalent in the glossary: (Calque and DT) *уровень терпимости к риску* (IFC) (*troven' terpimosti k risku*; L.t.: the level of tolerance/patience towards a risk). The Russian term is not practical and does not appear in Ruscorpora, while its slightly modified forms are represented in Ruscorpora documents:

- (Additional or Irrelevant Components) *устойчивость к (возможным) рискам* (Ruscorpora) (ustojchivost' k (vozmozhnym) riskam; L.t.: resistance towards (possible) risks);
- (Additional or Irrelevant Components) *степень устойчивости и защищённости от рисков* (Ruscorpora) (stepen' ustojchivosti i zashhischennosti ot riskov; L.t.: a degree of resistance against the risks);
- (Additional or Irrelevant Components) *допустимый уровень совокупного риска* (Ruscorpora) (dopustimyj uroven' sovokupnogo riska; L.t.: an acceptable level of a joint risk);
- (Pure DT) *допустимый уровень риска* (Ruscorpora) (dopustimyj uroven' riska; L.t.: an acceptable level of risk).

The term *risk tolerance* has an unusual form for Russian grammar, as a noun cannot stand in the attributive position to another noun without certain changes. However, the components “допустимый” (dopustimyj; acceptable), “уровень” (uroven'; level); “возможное” (vozmozhnoje, possible) and “степень” (stepen', level) are not triggered by the source term form and do not contribute to the meaning of the term. The term can be used without these elements, which is proved by the following term forms retrieved using Calque: *толерантность к рискам/риск* (Lingvo Economics) (tolerantnost' k riskam/risku; L.t.: tolerance towards risks/risk); *терпимость к риску* (Lingvo Economics) (terpimost' k risku; L.t.: tolerance towards risk). Both terms can be found in Ruscorpora; however, the first one employs the term components previously borrowed using Direct Loan with assimilation (толерантность: tolerantnost', L.t.: tolerance), which makes it specific, recognizable and related to the source term: “<...> Старшее поколение может быть максимально уязвимо к инвестиционным рискам, а младшее может недополучать инвестиционный доход при высокой толерантности к рискам», — говорится в документе” (Koshkarov, 2010. Ruscorpora) (L.t.: high tolerance towards risks).

The DT with Additional or Irrelevant Components method can be considered as necessary as an initial stage for term creation and its function. Nevertheless, the uncontrolled use of additional elements can result in ambiguous use of the term in different contexts.

3.4. Direct Loan and DT. Results. Competitiveness and Use

DT and Direct Loan can be considered one of the most unstable methods in the sphere of Corporate Governance.

Only two terms in all the research were suggested for translation using Direct Loan and DT:

- associate: *ассоциированная компания* (IFC) (*assotzirovannaya kompaniya*; L.t.: associated company);
- affiliate: *аффилированная компания* (IFC) (*affilirovannaya kompaniya*; L.t.: affiliated company). Both terms have a component translated using Direct Loan with assimilation into Russian: these components were shaped into the form of adjectives. English terms *associate* and *affiliate* have other equivalents in the dictionaries and Ruscorpora.

The term *associate* can have a Pure DT form: *член товарищества* (Lingvo Economics) (*chlen tovarishhestva*; L.t.: member of a society), or a Direct Translation equivalent: *компаньон, партнёр, соучастник* (Lingvo Economics) (*kompan'jon, partner, souchastnik*; L.t.: companion, partner, co-participant). Both terms can be used in general contexts, while the term, retrieved with the help of Direct Loan and Calque appears mostly in specialized texts: “<...> предприятия осуществляют инвестиции в Россию через свои зарубежные филиалы или ассоциированные компании” (Nikiforov, 2002. Ruscorpora). However, the term *партнёр* (partner) can be used with the component “деловой” (*delovoj*, business): “*business associate* = *деловой партнёр*” (Lingvo Economics). Accordingly, both Direct Loan and DT and Direct Equivalent forms can be used in LSP.

The term *affiliate* can be translated into Russian using a direct equivalent. There are a lot of synonyms corresponding to the English term: *дочернее предприятие* (отделение или часть предприятия) (Lingvo Economics) (*dochernee predpriyatje*; L.t.: a subsidiary enterprise (a department or a part of an enterprise)); *дочерняя компания* (Ruscorpora) (*dochernjaja kompanija*; L.t.: a subsidiary company); *дочернее общество* (Ruscorpora) (*docherneje obschestvo*; L.t.: a subsidiary society) and *филиал* (Lingvo Economics) (*filial*; L.t.: a branch (office)). All the terms are widely used for general purposes, although the terms *филиал* and

дочерняя компания are much more frequent and can be found more than eight thousand times and two thousand times in Newspaper Corpus and Main Corpus of Ruscorpora respectively:

“В 2009 году консорциум в составе «ЛУКойла» (точнее, его дочерней компании «ЛУКойл Оверсиз», ведающей зарубежными проектами) с долей 56,25% и норвежской Statoil (18,75%) выиграл тендера на право освоения месторождения” (Kudijarov, 2014. Ruscorpora);

“«Все крупнейшие компании мира имеют филиалы в Москве: прекрасная перспектива карьеры»” (Zavgorodnjaja, 2014. Ruscorpora).

The Direct Loan and DT form is not represented in Ruscorpora; however, it is widely used on the Internet: “аффилированной компанией называется та фирма, которая является подконтрольной более крупной материнской организации” (Utmagazine). Accordingly, the terms *филиал*, *дочерняя компания* and *аффилированная компания* can be considered as the preferred translation for the term *affiliate*, being very close synonyms. Nevertheless, the term created using Direct Loan and DT is connected to the English term form and can be used within Corporate Governance to denote a specific notion.

The Direct Loan and DT method proves to be an infrequent one within the field of Corporate Governanance. First of all, the sphere of Corporate Management is based on business terminology, which has already been crystallized in Russian. It means that the terms are often borrowed using Calque on the basis of assimilated or non-assimilated Direct Loan term components.

For example, the term *gender budget* takes the following form in the dictionary: (Calque (based on Direct Loan with assimilation) and DT) *бюджет с учётом гендерных факторов* (UN-1) (bjudzhet s uchjotom gendernyh faktorov; L.t.: the budget with an account of gender factors) and the preferred translation: (Calque (based on Direct Loan with assimilation)) *гендерный бюджет* (MCGI; JUNIFEM) (gendernyi budzhet).

The term *to monitor* has the following Direct Equivalent in general use: *контролировать* (Lingvo Economics) (*kontrolirovat'*; L.t.: to control). The term retrieved using DT and Calque based on Direct Loan is often used in Ruscorpora: *проводить мониторинг* (IFC) (*provodit'* monitoring; L.t.: to fulfill monitoring): “На следующей неделе более 700 членов групп, проводящих мониторинг цен в магазинах, получают соответствующие удостоверения.” (Aleksandrova, 2011. Ruscorpora). The term is based on the Direct Loan of the English term *monitoring*. The choice of DT and Calque based on the term *мониторинг* supports the derivability of the term and its connection to the English term, which makes its form recognizable and innovative.

The DT and Direct Loan can be suggested as productive because the terms created by DT and Calque based on Direct Loan (with or without assimilation) border upon the DT and Direct Loan group and Calque and DT.

Conclusions

This study deals with the **Descriptive Translation (DT) of terms within Corporate Governance Terminology**. The Descriptive Translation into Russian from English of terms is an issue of major current importance. The study of Descriptive Translation is especially needed within highly dynamic and modern specialized fields, such as Corporate Governance.

This study justifies the hypothesis, i.e. the importance of Descriptive Translation as a full-fledged term creation and translation method within Corporate Governance Terminology. The main objective of this study has been achieved: descriptive terms have been classified and their practical use has been justified. The Descriptive Translation method can be purely descriptive, which results in Pure Descriptive Translation; it can combine descriptive elements with Calque or Direct Loan, which shapes Calque and Descriptive Translation or Direct Loan and Descriptive Translation; and it can contain extra explanatory or superfluous components, which has been grouped under the term Descriptive Translation with Additional or Irrelevant Components. The statistics and results highlight the frequency and consistency of Descriptive Translation use in the field in question. The following evidence, which has been revealed over the course of the research, justifies the adequacy and usefulness of the Descriptive Translation of terms:

- Proper descriptive forms should follow all the term formation requirements. This includes the term conciseness guideline, as a DT form should not be unwieldy and/or redundant.
- DT is a formal explanation of the source term content. It cannot be equaled to definitions, occasional or provisional terms. Descriptive terms should be included in codified resources with relevant listings and comments.
- DT can be combined with Calque and Direct Loan in order to achieve term transparency in the target language, which makes its form strict and well-defined.

This research contributes to the study of Terminology and Descriptive Translation, as it provides strictly differentiated classification groups of DT within the field of Corporate Governance.

A specific group, the Calque and Descriptive Translation method, has proven to be the most effective, competitive and productive one within the field. This fact highlights that the DT of terms tends to use definite forms, such as those retrieved by Calque. This method is used in the following circumstances, which can be considered as the reasons for DT use:

- One of the term components can be retrieved using Calque, while another one should be explained because of its semantical density or figurativeness, or its complex grammatical structure;
- In Russian, Calque and DT is used for a number of structures taken from English: complex or compound terms (including single-unit compound terms); nouns (in attributive position) + nouns; phrasal verbs or phrasal verb nominatives; acronyms and abbreviations and prepositional constructions.
- The use of Calque and DT for constructions such as adjectives or participles combined with nouns, simple nouns and other simple term forms proves that the method can effectively disclose the semantics of separate term components.
- Descriptive elements in this method are rarely used because of the figurativeness of a source term. In most cases figurative elements are preserved by Calque, and descriptiveness appears at the expense of additional non-figurative components. In rare cases, the figurativeness of a term is explained or changed using other conceptual patterns, while other term components are translated using Calque.

The Calque and Descriptive Translation method can be recommended for use within Corporate Governance. This technique generates highly competitive units, which can be crystallized in Russian. However, further elaboration of these term forms is needed, as the problems of homonymy, polysemy and synonymy exist in the field of Management and Corporate Governance, in particular.

Calque and DT is followed by another group of DT terms within Corporate Governance Field: Pure Descriptive Translation. This is the classic group of Descriptive Translation, which is conventionally associated with the whole method of DT. Pure Descriptive Translation proves to be very effective; however, not completely stable and competitive:

- The content of semantically dense, non-transparent, etymologically or figuratively motivated terms often has to be explained, because of: different conceptualizing patterns of two languages, including connotation and motivation; non-existent grammatical structures in the target language and unwieldy graphic, phonetic, morphological or syntactic forms of source language units.
- The initial status of a target unit as a part of speech is often preserved, which proves the content-oriented nature of Pure DT. It is often used for the following term forms: simple nouns, complex or compound terms and nouns (in attributive position) + nouns. Most of the grammatical forms are simple, but the content is dense with a lot of implicit components. A limited number of complicated forms forces translators to use Pure DT.
- Figurativeness is one of the most important reasons for the use of Pure DT. In most cases, the explanation of a term is triggered by etymologically and metaphorically-motivated units, which are unknown or sophisticated for the target culture and conceptual patterns.

Even though the Pure DT method is quite competitive and practical, the term forms which it generates are not always stable. It is often accompanied by concise term forms, or can be reasonably substituted by Calque, Calque and DT, Direct Loan or Direct Translation Equivalent.

The method of DT with Additional or Irrelevant Components is the most undesirable one within the special field of Corporate Governance. It generates mostly ineffective terms with unstable forms. The reasons for the use of this method are as follows:

- The translation of unwieldy neonyms into Russian and the creation of provisional term forms. It is the interim stage of a term being crystallized within Corporate Governance;
- Deliberately making term form different from other units in Corporate Governance terminology and interconnected spheres, i.e. excluding synonyms, additional meanings and homonyms.
- Adherence to the requirement for the preference for the native language, which aims to adapt the form and content of a source term into the target language.

The use of Additional or Irrelevant Components does not depend on figurativeness, or the correlation of the form and content of a source term. This method highlights the need for

thorough revision of descriptive terms and further harmonization of the field of Corporate Governance. The DT method with Additional or Irrelevant Components was replaced by other term creation methods over the course of the research: Pure DT, Calque, Calque and DT, Direct Translation Equivalent, Direct Loan and Calque combined with the abbreviation of a source term. The various alternatives for the Additional or Irrelevant Components method prove that Corporate Governance not only gives priority to recognizable, concise and convenient forms, but also favors the use of strictly-defined descriptive forms.

The use of DT with Additional or Irrelevant Components is necessary at the initial stage of term translation. However, occasional, provisional and ambiguous term forms should be excluded from lexicographic tools, once the form of a term is well-defined and crystallized in Russian.

The method of Direct Loan and DT is the most infrequent one. It is explained by the integration of Corporate Governance into the field of Management. Basic terms, which have been previously borrowed by means of Direct Loan into Management Terminology, are already crystallized within the field. It means that DT in Corporate Governance terminology employs Calque based on Direct Loan, rather than pure Direct Loan.

Nevertheless, the method has a great potential for the translation of unique neonyms within the field. It generates innovative, recognizable and concise term forms. In addition to this, it is independent from content or the form of a source term and its figurativeness.

Once the Descriptive Translation methods are differentiated, they can lead to the structuring of the whole field of Corporate Governance. The analysis of Descriptive Translation patterns has revealed the main trends in the sphere of Business, which are innovativeness, clarity and practical use. The formula for the success of Descriptive Translation is eliminating irrelevant components, unstable forms, out of date elements, polysemy and occasional forms. The comparison of Direct Loan, Calque and Direct Equivalents with Descriptive Translation has proved that the latter has its advantages and disadvantages.

The main positive characteristic of Descriptive Translation is that it ensures term form transparency and compatibility with Russian culture, conceptual patterns and language structure.

The main flaws of Descriptive Translation terms are their deficiently-defined forms and inaccurate content. Term forms often lose or acquire term components in practice, and term content is often very concrete or general, i.e. not exact. This undermines the whole terminological system, which strives to be strict and practical.

The limitations of the study are connected to the unstable and highly dynamic nature of the field of Corporate Governance. Term forms are changing at high speed, new forms are constantly emerging and others are being reshaped or eliminated. In addition to this, the study is limited by the lack of comprehensive and up-to-date English-Russian Corporate Governance Glossaries. These limitations can lead to the further elaboration of Corporate Governance terminology in Russian, and Descriptive Terms in particular.

This study highlights the necessity of restructuring the whole system of Management terms, based on the example of Corporate Governance terminology. The study is crystallized around the idea that Descriptive Translation is essential when it comes to the translation of Corporate Governance terms into Russian, but it needs organization. In this respect, the Calque and Descriptive Translation method has proven to be the most effective term creation pattern, which can contribute to the harmonization of Corporate Governance.

The harmonization of language signs is urgently needed within the field in question. Not only should descriptive terms be organized, but also the concepts which they denote should be clear-cut. In practice, there are huge discrepancies between effective communication within LSP and the degree of standardization that is theoretically required.

The harmonization on different language levels can lead to accurate, well-defined and convenient to use Descriptive term forms within the field of Corporate Governance.

The harmonization of Management Terminology, the compilation of comprehensive English-Russian Corporate Governance Glossaries, and the reorganizing Descriptive Translation terms

can be considered as the objectives of future studies. This work contributes to the global idea of giving attention to deficient term forms within relatively new subject fields.

Выводы

Данная работа раскрывает тему описательного перевода терминов в области корпоративного управления. Описательный перевод терминов с русского языка на английский является актуальным и важным объектом исследования. Особенно острой является необходимость изучения описательного перевода в динамичных и современных специализированных областях, таких как корпоративное управление.

Данное исследование предоставляет доказательство гипотезы полноправности описательного перевода в качестве способа создания и перевода терминов в области корпоративного управления. В данной работе обосновывается достижение главной цели исследования: классификации схем описательного перевода и доказательства их практического использования. Описательный перевод может обладать следующими свойствами:

- быть исключительно описательным, что позволило сформировать «Чистый Описательный Перевод»;
- комбинировать описательные элементы с калькированием, транскрипцией или транслитерацией, что было объединено в «Описательный Перевод и Калькирование» и «Описательный Перевод и Прямое Заимствование» соответственно;
- содержать неуместные или добавочные описательные элементы, что было сгруппировано в способ «Описательного Перевода с Дополнительными или Избыточными Компонентами».

Статистика и результаты подчёркивают частотность и последовательность использования описательного перевода в области исследования. Следующие аргументы, выявленные в процессе изучения темы, доказывают адекватность и практичность описательного перевода терминов:

- Описательные термины, сформированные должным образом, должны соответствовать всем требованиям, предъявляемым к терминам. Предписание

краткости формы термина не является исключением, так как корректный описательный перевод не подразумевает избыточности или нагромождённости;

- Описательный перевод является формальным объяснением содержания исходного термина, что отличает его от дефиниций, окказиональных или временных форм терминов. Описательный перевод должен быть включён в кодифицированные ресурсы с соответствующими комментариями и обозначениями;
- Описательный перевод может задействовать калькирование или прямое заимствование с целью достижения прозрачности формы термина на целевом языке, что обеспечивает чёткость и строгость формы термина.

Данное исследование может послужить вкладом в изучение терминологии и описательного перевода, предоставляя чётко разграниченную классификацию описательного перевода в области корпоративного управления.

«Описательный перевод и Калькирование» оказался наиболее эффективным и продуктивным способом в сфере исследования, что подчёркивает тенденцию описательного перевода терминов к использованию строгих форм, полученных, например, с помощью калькирования. Данный способ применяется при определённых обстоятельствах:

- некоторые терминоэлементы могут быть воспроизведены с помощью калькирования, в то время как другие компоненты нуждаются в описании, так как их содержание является образно-мотивированным или семантически плотным, либо их форма представляет собой сложную грамматическую конструкцию;
- на русском языке способ «Описательный Перевод и Калькирование» используется для перевода ряда конструкций, взятых из английского языка, таких как: сложные или составные термины (включая термины, состоящие из одного слова); существительные (в качестве определения) + существительные; фразовые глаголы или производные от них существительные; акронимы, аббревиатуры и предложные конструкции;

- использование «Калькирования и Описательного Перевода» для конструкций, представляющих собой сочетание прилагательных или причастий с существительными или простых существительных и других простых форм терминов является подтверждением того, что метод может быть использован для эффективного раскрытия семантики отдельных терминоэлементов;
- Данный способ редко использует описательные элементы для экспликации образной мотивировки исходного термина. В большинстве случаев образно-мотивированные компоненты воспроизводятся с помощью калькирования, и описательные элементы задействуются при переводе других компонентов. В редких случаях образная мотивировка термина объясняется, или трансформируется сам концепт, в то время как другие терминокомпоненты переводятся с помощью калькирования.

Способ «Описательный Перевод и Калькирование» может быть рекомендован для полноценного использования в области корпоративного управления. Данный метод создаёт большое количество конкурентоспособных единиц, которые могут быть закреплены на русском языке. Тем не менее, необходима дальнейшая разработка форм данных терминов, поскольку проблема омонимии, полисемии и синонимии существует в области менеджмента и корпоративного управления, в частности.

Вторым способом перевода по частотности употребления после «Описательного Перевода и Калькирования» является «Чистый Описательный Перевод», классическая группа описательного перевода, которая традиционно ассоциируется с описательным переводом в целом. «Чистый Описательный Перевод» является высокоэффективным методом; однако, не всегда устойчивым и конкурентоспособным:

- содержание семантически насыщенных, непрозрачных, этимологически или образно-мотивированных терминов зачастую нуждается в описании, ввиду следующих обстоятельств: концептуальное деление мира на двух языках не совпадает (включая коннотацию и мотивировку); на языке перевода не существуют определённые грамматические конструкции, в то время как на исходном языке

используются громоздкие графические, морфологические, фонетические или синтаксические формы терминов;

- первоначальный статус термина зачастую сохраняется, что является доказательством ориентирования чистого описательного перевода на содержание термина. Данный способ часто задействуется для перевода следующих форм терминов: простые существительные, сложные или составные термины и существительные (в качестве определения) в сочетании с другими существительными. Большинство грамматических форм являются простыми; однако, содержание является насыщенным с множеством имплицитных элементов. Лишь ограниченное количество сложных форм может послужить основанием для использования «Чистого Описательного Перевода»;
- образная мотивировка является одной из самых важных причин использования «Чистого Описательного Перевода». В большинстве случаев объяснение содержания термина необходимо для этимологически или метафорически мотивированных терминологических элементов, которые являются незнакомыми или сложными в целевой культуре или концептуальном делении мира.

Несмотря на то, что чистый описательный перевод является достаточно конкурентоспособным и практичным, формы терминов, которые он создаёт, не всегда являются стабильными. Данный способ перевода часто сопровождается краткими формами терминов, или обоснованно вытесняется калькированием, прямым заимствованием, «Описательным Переводом и Калькированием» или прямым переводческим эквивалентом.

Метод «Описательного Перевода с Дополнительными или Избыточными Элементами» является самым нежелательным способом в области корпоративного управления. В результате использования данной схемы описательного перевода появляются малоэффективные термины с неустойчивой формой. Причинами употребления данного способа перевода являются следующие обстоятельства:

- перевод громоздких неонимов на русский язык и создание временных форм терминов. Данный метод является промежуточной стадией кристаллизации терминов в области корпоративного управления на русском языке;
- намеренное создание различий между термином и другими единицами терминологии корпоративного управления или смежных областей с целью исключения синонимии, омонимии или полисемии;
- стремление к выполнению требования «приоритета родного языка», которое преследует цель адаптировать форму и содержание исходного термина к языку перевода.

Использование дополнительных или избыточных компонентов в описательном переводе не зависит от образной мотивировки термина, или от воздействия содержания и формы исходного термина. Данный метод подчёркивает необходимость тщательного пересмотра описательных форм терминов, а также дальнейшей гармонизации терминологии корпоративного управления. «Описательный Перевод с Дополнительными или Избыточными Элементами» был вытеснен следующими способами перевода в процессе исследования: «Чистый Описательный Перевод»; калькирование; «Описательный Перевод и Калькирование»; поиск прямого переводческого эквивалента; прямое заимствование; а также калькирование, скомбинированное с аббревиатурой исходного термина. Различные альтернативы способа описательного перевода с дополнительными или избыточными элементами являются доказательством того, что корпоративное управление отдаёт предпочтение не только узнаваемым, кратким и удобным формам, но также строго очерченным описательным конструкциям.

Использование описательного перевода с дополнительными или избыточными компонентами является необходимым на начальной стадии перевода терминов. Однако окказиональные, временные или неоднозначные формы термина должны быть исключены из лексикографических инструментов перевода, как только форма термина будет строго определена и закреплена на русском языке.

Метод «Прямого Заимствования и Описательного Перевода» является самым редким явлением в области корпоративного управления. Данная область представляет собой

составляющую часть сферы менеджмента. Базовые термины уже имеют закреплённую форму на русском языке, первоначально попав в сферу менеджмента или общую лексику с помощью прямого заимствования из английского или латинского языка. Таким образом, способ описательного перевода в области корпоративного управления в основном задействует не чистое прямое заимствование, а калькирование, которое базируется на транскрипции или транслитерации, ранее применённых к терминологическим элементам.

Данный метод имеет большой потенциал в отношении перевода уникальных неологизмов в области менеджмента. Он создаёт инновационные, узнаваемые и краткие формы терминов. Кроме того, данный способ перевода и создания терминов не зависит от содержания и формы исходного термина и его образной мотивировки.

Классификация и разграничение способов описательного перевода может позволить реструктурировать всю систему корпоративного управления. Анализ схем описательного перевода выявил основные тенденции в сфере бизнеса, которыми являются инновационные и чёткие формы, а также практически значимые термины. Формулой успеха описательного перевода является исключение избыточных элементов, нестабильных форм, полисемии и окказиональных терминов. Сравнение прямого заимствования, калькирования и поиска прямого переводческого эквивалента с описательным переводом позволило выявить сильные и слабые стороны последнего.

Основным преимуществом описательного перевода является то, что он гарантирует прозрачность форм и их соответствие русской культуре, концептуальному делению мира и структуре языка.

Главные недостатки описательного перевода терминов заключаются в неопределённой форме терминов и неточном содержании. На практике термины зачастую приобретают или теряют терминологические элементы, а содержание термина нередко становится слишком конкретизированным или обобщённым, то есть нечётким. Терминология стремится к строгости и практичности, и данное поведение терминов нарушает целостность системы.

Ограничения данного исследования связаны с нестабильным и динамичным характером области корпоративного управления. Формы терминов видоизменяются с высокой скоростью, появляются новые формы, и старые приобретают новые очертания или исчезают полностью. Кроме того, исследование имеет ограниченный характер из-за недостатка всеобъемлющих и современных русско-английских глоссариев по корпоративному управлению. Данная работа обозначает дальнейшие пути разработки терминологии корпоративного управления на русском языке и описательного перевода, в частности.

Данное исследование подчёркивает необходимость реструктуризации всей терминологии менеджмента на примере корпоративного управления. Исследование базируется на доказательстве идеи того, что описательный перевод необходим при переводе терминов корпоративного управления на русский язык, однако он нуждается в реорганизации. В данном отношении, метод калькирования и описательного перевода оказался самым эффективным способом описательного перевода. Выявленный факт может послужить вкладом в гармонизацию терминологии корпоративного управления.

В данной области существует острая необходимость в гармонизации языковых единиц. Не только описательные термины нуждаются в упорядочении, но также и обозначаемые ими понятия должны быть чётко очерчены. На практике существуют большие противоречия между предполагаемой эффективной коммуникацией на языке для специальных целей и уровнем стандартизации.

Гармонизация терминологии менеджмента, составление всеобъемлющих русско-английских глоссариев по корпоративному управлению, реорганизация описательного перевода терминов могут послужить целью последующих исследований. Данная работа поддерживает глобальную идею по выявлению дефектных форм терминов в относительно новых специализированных областях.

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Appendix 1.

Classification of Term Creation Methods in the Sphere of Corporate Governance

1.1. Direct loan . Terms borrowed without assimilation. Transcription

English term	Russian term
1. Default (on a loan)	Дефолт (по кредиту) (IFC) (Defolt (po kreditu))
2. Goodwill	Гудвил (IFC) (Gudvil)
3. Insider	Инсайдер (IFC) (Insajder)
4. Management	Руководство, менеджмент (компании) (Rukovodstvo, menedzhment (kompanii)) (IFC)
5. Quorum	Кворум (Kvorum) (IFC)
6. Raider	Рейдер (Rejder) (IFC)

1.2. Direct loan. Terms borrowed without assimilation. Transliteration

7. Audit	Аудит, аудиторская проверка (IFC, (OECD-1)) (Audit, auditorская proverka)
8. Auditor	Аудитор (Auditor) (IFC)
9. Creditor, lender	Кредитор (Kreditor) (IFC)
10. Dividend	Дивиденд (Dividend) (IFC)
11. Gender	Гендер (UN-1) (Gender) (IFC)
12. Mediator	Медиатор (Mediator) (IFC)
13. Monitoring	Мониторинг (IFC, (OECD-1)) (Monitoring)

1.3. Direct loan. Assimilated terms

14. Beneficiary	(Выгодоприобретатель) бенефициар (IFC), бенефициарий (OECD-1) ((Vygodopriobretatel'), beneficiar, beneficiarij)
15. Centralization	Централизация (UN-1) (Centralizacija)
16. Consolidation	Консолидация (Konsolidacija) (IFC)
17. Corporate raid	Рейдерство (Rejderstvo) (IFC)
18. Corruption	Коррупция (Korruptsija) (IFC)
19. Decentralization	Децентрализация (UN-1) (Decentralizacija)
20. Deflation	Дефляция (UN-1) (Defljacija)
21. Depositary	Депозитарий (Depozitarij)
22. Deregulation	Дерегулирование (UN-1) (Deregulirovanie)
23. Discrimination	Дискриминация (UN-1) (Diskriminacija)
24. Economic Exploitation	Экономическая эксплуатация (UN-1) (Jekonomichesкая jekspluatacija)
25. Inflation	Инфляция (UN-1) (Infljacija)

26.	Liquidation, dissolution [of a company]	Ликвидация (компании) (IFC) (Likvidacija (kompanii))
27.	Managerialism	«Менеджеризм» (UN-1) («Menedzherizm»)
28.	Mediation	Медиация (IFC) (Mediacija)
29.	Note	Нота (краткосрочная ценная бумага) (IFC) (Nota (kratkosrochnaja cennaja bumaga))
30.	Participatory evaluation	Партиципативная оценка (OECD-1)) (Partisipativnaja ocenka)
31.	Priority	Приоритет (UNCITRAL-1) (Prioritet)
32.	Prospectus (of securities issue)	Проспект (эмиссии ценных бумаг) (Prospekt (jemissii cennyh bumag))
33.	Put option	Опцион «пут» (соглашение, дающее право продать финансовый инструмент по оговоренной цене и в определенный срок) (IFC) (Opcion «put» (soglashenie, dajushhee parvo Prodat' finansovyj instrument po Ogovorennoj cene i v opredelennyj srok))]
34.	Registrar	Регистратор (Registrar)
35.	Registry	Регистр (IFC) (Registr)
36.	Reorganization	Реорганизация (IFC) (Reorganizacija)
37.	Restructuring	Реструктуризация (Restrukturizacija) (IFC; UN-1)
38.	Transparency	Транспарентность (UN-1) (Transparentnost')
39.	Triangulation	Триангуляция (OECD-1) (Trianguljacija)

2. Loan translation or calque.

2.1. Pure calque

English term	Russian term	
40.	Above par, in excess of par value	Свыше номинала (IFC) (Svyshe nominala)
41.	Abuse rights of shareholders	Нарушать права акционеров (IFC) (Narushat' prava akcionerov)
42.	Additional paid in capital	Дополнительно оплаченный капитал (Dopolnitel'no oplachennyj kapital) (IFC)
43.	Administrative Services Division	Отдел административного обслуживания (UNTERM) (Otdel administrativnogo obsluzhivaniya)
44.	Advisory Council, Advisory Board	Консультативный Совет (IFC) (Konsul'tativnyj Sovet)
45.	Affirmative action	Позитивные действия (UN-1) (Pozitivnye dejstvija)
46.	American Accounting Association (AAA)	Американская ассоциация бухгалтеров (IFC) (Amerikanskaja asociacija buhgalterov)
47.	American Institute of Certified Public Accountants (AICPA)	Американский институт Сертифицированных публичных бухгалтеров (IFC) (Amerikanskij institute Certificirovannyh publichnyh buhgalterov)
48.	Analytical tools	Аналитические инструменты (OECD-1) (Analiticheskie instrumenty)
49.	Annual General Meeting of Shareholders AGMS	Годовое общее собрание акционеров (IFC) (Godovoe obshhee sobranie akcionerov)
50.	Appropriate corporate atmosphere/culture	Надлежащая корпоративная атмосфера/культура (IFC) (Nadlezhashhaja korporativnaja)

		Atmosfera/kul'tura)
51.	Architectural and engineering team	Архитектурно-инженерная группа (UNTERM) (Arhitekturno-inzhenernaja grupa)
52.	Assignment of authority and responsibility	Наделение полномочиями и ответственностью (IFC) (Nadelenie polnomochijami i otvetstvennost'ju)
53.	Assignment of right	Уступка права (Ustupka prava)
54.	Attachment to a movable asset	Принадлежность движимого актива (UNCITRAL-1) (Prinadlezhnost' dvizhimogo aktiva)
55.	Auditability principle; principle of auditability	Принцип отчетности; принцип подконтрольности (UNTERM) (Princip otchetnosti; princip podkontrol'nosti)
56.	Best practice	Наилучшая практика, надлежащая практика (Nailuchshaja praktika, nadlezhashhaja praktika) (IFC; UN-1)
57.	Better World Campaign	Кампания «За лучший мир» (UNTERM) (Kampanija «Za luchshij mir»)
58.	Block of share	Пакет акций (Paket akcij) (IFC)
59.	Blue chips	Голубые фишки (Golubye fishki) (IFC)
60.	Board of Directors (bod)	Совет Директоров (Sovet Direktorov) (IFC)
61.	Board of Trustees	Совет попечителей, опекунский совет (IFC) (Sovet porechitelej, opekunskij sovet)
62.	Bona fide competition	Добросовестная конкуренция (IFC) (Dobrosovestnaja konkurencija)
63.	Bondholder	Владелец облигации (IFC) (Vladelec obligacii)
64.	Call to account	Привлекать к ответственности (IFC) (Privlekat' k otvetstvennosti)
65.	Capital adequacy ratio	Коэффициент достаточности капитала (IFC) (Koefficient dostatochnosti kapitala)
66.	Capital markets	Рынки капитала(IFC) (Rynki kapitala)
67.	Capital reduction	Уменьшение капитала (IFC) (Umen'shenie kapitala)
68.	Capital surplus, paid-in-surplus	Добавочный капитал(IFC) (Dobavochnyj kapital)
69.	Card voting	Голосование карточками (IFC) (Golosovanie kartochkami)
70.	Carve-out of shares, equity carve-out	Отчуждение акций (IFC) (Otchuzhdenie akcij)
71.	Change Management	Управление преобразованиями (UN-1) (Upravlenie preobrazovanijami)
72.	Charter Fund, Charter Capital	Уставный капитал (IFC) (Ustavnyj kapital)
73.	Charter, Articles of Association, Articles of Incorporation (JSC)	Устав (акционерного общества) (IFC) (Ustav (akcionernogo obshhestva)
74.	Committee for Corporate Conflict Settlement	Комитет по урегулированию Корпоративных конфликтов (Komitet po uregulirovaniju Korporativnyh konfliktov)
75.	Commitment to good corporate governance principles	Приверженность принципам надлежащего корпоративного управления (IFC) (Priverzhennost' principam nadlezhashhego Korporativnogo upravlenija)
76.	Common Services Service	Служба общего обслуживания (UNTERM) (Sluzhba obshhego obsluzhivaniya)
77.	Common share	Простая акция (IFC) (Prostaja akcija)

78.	Comparative financial statements	Сравнительная финансовая отчетность (IFC) (Sravnitel'naja finansovaja otchetnost')
79.	Complex organizational structure	Сложная организационная структура (IFC) (Slozhnaja organizacionnaja struktura)
80.	Comprehensive review	Всеобъемлющий обзор (UNTERM) (Vseob"emljushhij obzor)
81.	Confederation of European Shareholders Association (Euroshareholders)	Конфедерация ассоциаций европейских акционеров (Евроакционеры) (IFC) (konfederatziya assotziatziy evropeyskih aktzionerov)
82.	Conflict resolution	Урегулирование конфликтов (UN-1) (Uregulirovanie konfliktov)
83.	Consistent basis of measurement	Последовательная база измерения (оценки) (IFC) (Posledovatel'naja baza izmerenija (ocenki))
84.	Construction Management Team	Группа руководства строительством (UNTERM) (Gruppa nukovodstva stroitel'stvom)
85.	Consultative Committee on Administrative Questions	Консультативный комитет по административным вопросам (UNTERM) (Konsul'tativnyj komitet po administrativnym voprosam)
86.	Contingency fund; reserve fund	Чрезвычайный фонд; резервный фонд (UNTERM) (Chrezvychajnyj fond; rezervnyj fond)
87.	Contractual capacity, contractual powers	Договорная правоспособность (IFC) (Dogovornaja pravospособnost')
88.	Contractual relations, relations under the contract	Договорные правоотношения (IFC) (Dogovornye pravootnoshenija)
89.	Controlling shareholder	Контролирующий акционер (IFC) (Kontrolirujushhij akcioner)
90.	Corporate disputes	Корпоративные споры (IFC) (Korporativnye spory)
91.	Corporate events	Корпоративные события (IFC) (Korporativnye sobytija)
92.	Corporate Governance	Корпоративное управление (IFC; UN-1) (Korporativnoe upravlenie)
93.	Cost allocation	Распределение затрат (IFC) (Raspredelenie zatrat)
94.	Corporate Governance Code	Кодекс корпоративного управления (IFC) (Kodeks korporativnogo upravlenija)
95.	Corporate conflict regulation policy	Политика регулирования корпоративных конфликтов (IFC) (Politika regulirovanija korporativnyh konfliktov)
96.	Corporate governance rating (CG rating)	Рейтинг корпоративного управления (ПКУ) (IFC) (Rejting korporativnogo upravlenija (RKU))
97.	Corporate secretary, company secretary	Корпоративный секретарь (IFC) (Korporativnyj sekretar')
98.	Corporate social responsibility	Корпоративная социальная ответственность (IFC) (Korporativnaja social'naja otvetstvennost')
99.	Corporate standards	Корпоративные стандарты (IFC) (Korporativnye standarty)
100.	Cost-benefit analysis	Анализ затрат и результатов (IFC) (Analiz zatrat i rezul'tatov)
101.	Counting Commission	Счетная Комиссия (IFC) (Schetnaja Komissija)

102.	Country risk	Страновой риск (IFC) (Stranovoj risk)
103.	Crossholding (of shares)	Перекрестное владение (акциями) (IFC) (Perekrestnoe vladenie (akcijami))
104.	Council of Issuers, Board of Issuers	Совет Эмитентов (IFC) (Sovet Jemitentov)
105.	Data collection tools	Инструменты сбора данных (OECD-1) (Instrumenty sbora dannyh)
106.	Debtor of the receivable	Должник по дебиторской задолженности (UNCITRAL-1) (Dolzhnik po debitorskoj zadolzhennosti)
107.	Debt-to-assets ratio	Отношение заемных средств к активам (IFC) (Otnoshenie zaemnyh sredstv k aktivam)
108.	Debt securities	Долговые ценные бумаги (IFC) (Dolgovye cennye bumagi)
109.	Decision-making procedure	Порядок принятия решений (IFC) (Porjadok prinjatija reshenij)
110.	Deferred tax	Отсроченный налог (IFC) (Otsrochennyj nalog)
111.	Dependent company	Зависимая компания (IFC) (Zavisimaja kompanija)
112.	Development objective	Задача развития (OECD-1) (Zadacha razvitija)
113.	Diluted shares	Разводненные акции (IFC) (Razvodnennye akcii)
114.	Dilution of ownership	Размывание собственности (IFC) (Razmyvanie sobstvennosti)
115.	Dilution of shareholding	Размывание акционерного капитала (IFC) (Razmyvanie akcionernogo kapitala)
116.	Direct ownership	Прямое владение (IFC) (Prjamoje vladenie)
117.	Dispersed share ownership	Распыленность акционерной собственности (IFC) (Raspylennost' akcionernoj sobstvennosti)
118.	Divided Balance Sheet	Разделительный бухгалтерский баланс (IFC) (Razdelitel'nyj buhgalterskij balans)
119.	Dividend at variable rate	Дивиденд с переменной ставкой (IFC) (Dividend s peremЕННОj stavkoj)
120.	Division for Organizational Development	Отдел организационного развития (UNTERM) (Otdel organizacionnogo razvitija)
121.	D&O policy (D&O Insurance – Directors' and officers' liability insurance)	Полис D&O (страхование ответственности должностных лиц, страхование ответственности совета директоров и руководства компании) (IFC) (Polis D&O (strahovanie otvetstvennosti dolzhnostnyh lic, strahovanie otvetstvennosti soveta direktorov i rukovodstva kompanii))
122.	Early termination of authority (office, powers)	Досрочное прекращение полномочий (Dosrochnoe prekrashhenie polnomochij)
123.	E-Contact	Электронный контакт (UNTERM) (Jelektronnyj kontakt)
124.	E-government	Электронное правительство (UN-1) (Jelektronnoe pravitel'stvo)
125.	E-Offer	Электронное предложение (UNTERM) (Jelektronnoe predlozhenie)
126.	Electronic governance (e-governance)	Электронное управление (э-управление) (UN-1) (Jelektronnoe upravlenie (je-upravlenie))
127.	Elements that underlie good corporate governance	Элементы, лежащие в основе надлежащего Корпоративного управления (IFC) (Jelementy,

		lezhashhie v osnove nadlezhashhego korporativnogo upravlenija)
128.	Employment contract, labor agreement	Трудовой договор (IFC) (Trudovoj dogovor)
129.	Encumbered asset	Обременённые активы (UNCITRAL-1)(Obremenjonnye aktivy)
130.	Enterprise risk management (ERM)	Управление рисками компании (Upravlenie riskami kompanii)
131.	Equipment	Оборудование (UNCITRAL-1)(Oborudovanie)
132.	Equity securities	Акциянные ценные бумаги (IFC) (Akcionernye cennye bumagi)
133.	Euroshareholders Corporate Governance Guidelines	основные принципы корпоративного управления евроакционеров (IFC) (osnovnye principy korporativnogo upravlenija evroakcionerov)
134.	Evaluation instruments	Инструменты оценки(OECD-1) (Instrumenty ocenki)
135.	Exclusive competence	Исключительная компетенция (полномочия) (IFC) (Iskljuchitel'naja kompetencija (polnomochija))
136.	Expected error	Ожидаемая ошибка (IFC) (Ozhidaemaja oshibka)
137.	Expected losses	Ожидаемые убытки (IFC) (Ozhidaemye ubytki)
138.	External party	Внешняя сторона (IFC) (Vneshnjaja storona)
139.	External director (outside director)	Внешний директор(IFC) (Vneshnij direktor)
140.	External risks	Внешние риски (IFC) (Vneshnie riski)
141.	External evaluation	Внешняя оценка(OECD-1) (Vneshnjaja ocenka)
142.	Executing agency	Учреждение-исполнитель (IFC) (Uchrezhdenie-ispolnitel')
143.	Extraordinary General Meeting of Shareholders (EGM)	Внеочередное общее собрание акционеров (IFC) (Vneocherednoe obshhee sobranie akcionerov)
144.	Extraordinary transaction	Нетипичная операция (IFC) (Netipichnaja operacija)
145.	Fair (market) value	Справедливая (рыночная) стоимость (IFC) (Spravedlivaja (rynchnaja) stoimost')
146.	Fairness (principle)	Принцип справедливости(IFC) (Princip spravedlivosti)
147.	Family-owned company, family Business	Семейная компания (IFC) (Semejnaja kompanija)
148.	Financial Reporting Service	Служба финансовой отчетности (UNTERM) (Sluzhba finansovoj otchetnosti)
149.	Financial Resources Management and Electronic Service	Служба управления финансовыми и электронными ресурсами (UNTERM) (Sluzhba upravlenija finansovymi i jelektronnymi resursami)
150.	Financial implications	Финансовые последствия (UNTERM) (Finansovye posledstvija)
151.	Financial industrial group (FIG)	Финансовая промышленная группа (ФПГ) (IFC) (Finansovaja promyshlennaja gruppa (FPG))
152.	Financial market risk	Риск финансового рынка (IFC) (Risk finansovogo rynka)
153.	Fiscal deficit	Бюджетный дефицит (UN-1) (Bjudzhetnyj deficit)
154.	Fiscal year	Финансовый год(IFC) (Finansovyj god)
155.	Foreign Direct Investment (FDI)	Прямые иностранные инвестиции (IFC) (Prjamyje inostrannye investicii)
156.	Foreign exchange risk, currency risk	Валютный риск (IFC) (Valjutnyj risk)

157.	Foundation agreement	Учредительный договор (IFC) (Uchreditel'nyj dogovor)
158.	Foundation meeting	Учредительное собрание (IFC) (Uchreditel'noe sobranie)
159.	Formative evaluation	Формирующая оценка(OECD-1) (Formirujushhaja ocenka)
160.	Fractional share	Дробная акция (IFC) (Drobnaja akcija)
161.	General resources	Общие ресурсы (UNTERM) (Obshhie resursy)
162.	General meeting of shareholders (GMS)	Общее собрание акционеров (OCA) (IFC) (Obshhee sobranie akcionerov (OSA))
163.	General temporary assistance	Общая временная помощь (UNTERM) (Obshhaja vremennaja pomoshh')
164.	Generally Accepted Accounting Principles (GAAP)	Общепринятые принципы бухгалтерского Учета (ГААП) (Obshheprinjatye principy buhgalterskogo Ucheta (GAAP)) Всеобщие признанные принципы учета (UNTERM) (Vseobshhie priznannye principy ucheta)
165.	Global Cooperation Framework	Рамки глобального сотрудничества (UNTERM) (Ramki global'nogo sotrudnichestva)
166.	Global Field Support System	Глобальная система обеспечения на местах (UNTERM) (Global'naja sistema obespechenija na mestah)
167.	Global Governance	Глобальное управление (UN-1) (Global'noe upravlenie)
168.	Global Management Team	Глобальная группа управления (UNTERM) (Global'naja grupa upravlenija)
169.	Good Governance	Благое управление (UN-1) (Blagoe upravlenie)
170.	Gold share, golden share	Золотая акция (IFC) (Zolotaja akcija)
171.	Group of Experts on the Programme of Work	Индексация существующих ставок возмещения (UNTERM) (Indeksacija sushhestvujushhih stavok vozmeshhenija)
172.	Headquarters locations	Места расположения штаб-квартир (UNTERM) (Mesta raspolozhenija shtab-kvartir)
173.	High Level Committee on Programmes	Комитет высокого уровня по программам (UNTERM) (Komitet vysokogo urovnja po programmam)
174.	Hostile takeover	Недружественное поглощение (IFC) (Nedruzhestvennoe pogloshhenie)
175.	Human capital	Человеческий капитал (UN-1) (Chelovecheskij kapital)
176.	Human resources	Людские ресурсы (UN-1) (Ljudskie resursy)
177.	Immovable property, real estate, real property	Воздействия) (OECD-1) Недвижимое имущество (Nedvizhimoe imushhestvo)
178.	Impacts	Воздействия (OECD-1) (Vozdeystvija)
179.	Independent director	Независимый директор (IFC) (Nezavisimyj direktor)
180.	Independent undertaking	Независимое обязательство (UNCITRAL-1) (Nezavisimoe objazatel'stvo)
181.	Independent appraisal	Независимая оценка (IFC) (Nezavisimaja ocenka)
182.	Independent appraiser	Независимый оценщик (IFC) (Nezavisimyj ocenshhik)
183.	Independent evaluation	Независимая оценка(OECD-1) (Nezavisimaja ocenka)

184.	Indirect ownership	Косвенное владение (IFC) (Kosvennoe vladenie)
185.	Information and communication	Информация и связь (IFC) (Informacija i svjaz')
186.	Inherent limitations	Неотъемлемые ограничения (IFC) (Neot'emlemye ogranichenija)
187.	Initial Public Offering (IPO)	Первоначальное публичное размещение (IFC) (Pervonachal'noe publichnoe razmeshhenie)
188.	Inside director	Внутренний директор (IFC) (Vnutrennij direktor)
189.	Insiders' dilemma	Дилемма инсайдеров (IFC) (Dilemma insajderov)
190.	Institutional development impact	Воздействие на институциональное развитие(OECD-1) (Vozdejstvie na institucional'noe razvitie)
191.	Institute of Internal Auditors (IIA)	Институт внутренних аудиторов (IFC) (Institut vnutrennih auditorov)
192.	Intangible asset	Нематериальные активы(UNCITRAL-1, (UNTERM) (Nematerial'nye aktivy))
193.	Integrated Management Information System	Комплексная управленческая информационная система (UNTERM) (Kompleksnaja upravlencheskaja informacionnaja sistema)
194.	Integrated Supply Centre	Комплексный центр снабжения (UNTERM) (Kompleksnyj centr snabzhenija)
195.	Intellectual property	Интеллектуальная собственность (UNCITRAL-1) (Intellektual'naja sobstvennost')
196.	Intentional bankruptcy	Умышленное банкротство (IFC) (Umyshlennoe bankrotstvo)
197.	Inter-Agency Network of Facilities Managers	Межучрежденческая сеть управляющих учреждениями (UNTERM) (Mezhuchrezhdencheskaja set' upravljajushhih uchrezhdenijami)
198.	Inter-Agency Procurement Services Office	Управление межучрежденческих служб снабжения (UNTERM) (Upravlenie mezhuchrezhdencheskih sluzhb snabzhenija)
199.	Interest rate risk	Риск процентной ставки (IFC) (Risk procentnoj stavki)
200.	Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	Межправительственная рабочая группа экспертов по международным стандартам учета и отчетности (UNTERM) (Mezhpravitel'stvennaja rabochaja gruppа jekspertov po mezhdunarodnym standartam ucheta i otchjotnosti)
201.	Interim dividend (usually paid out On a quarterly basis)	Промежуточный дивиденд (обычно выплачивается ежеквартально) (IFC) (Promezhutochnyj dividend (obychno Vyplachivaetsja ezhekvartal'no))
202.	Interim financial information or Statements	Промежуточная финансовая информация или отчетность (IFC) (Promezhutochnaja finansovaja informacija ili otchetnost')
203.	Internal Audit Division	Отдел внутренней ревизии (UNTERM) (Otdel vnutrennej revizii)
204.	Internal control	Внутренний контроль (IFC) (Vnutrennij kontrol')
205.	Internal evaluation	Внутренняя оценка(OECD-1) (Vnutrennjaja ocenka)
206.	International Corporate Governance Network (ICGN)	Международная сеть по корпоративному Управлению (МСКУ) (IFC) (Mezhdunarodnaja set' po

		korporativnomu Upravljeniju (MSKU))
207.	International Finance Corporation (IFC)	Международная финансовая корпорация (МФК) (IFC) (Mezhdunarodnaja finansovaja korporacija (MFK))
208.	International Financial Reporting Standards (IFRS)	Международные стандарты финансовой отчетности (МСФО) (IFC) (Mezhdunarodnye standarty finansovoj Otchetnosti (MSFO))
209.	International Organization of Securities Commissions (IOSCO)	Международная организация комиссий по ценным бумагам (IFC) (Mezhdunarodnaja organizacija komissij po Cennym bumagam)
210.	International Standards of Accounting and Reporting	Международные стандарты учета и отчетности (UNTERM) (Mezhdunarodnye standarty ucheta i otchetnosti)
211.	Issuer's option	Опцион эмитента (IFC) (Opcion jemitenta)
212.	Joint evaluation(OECD-1)	Объединённая оценка (OECD-1) (Ob"edinjonnaja ocenka)
213.	Joint responsibility	Совместная ответственность (IFC) (Sovmestnaja otvetstvennost')
214.	Learning organization	Обучающаяся организация (UN-1) (Obuchajushhasja organizacija)
215.	Letter of Intent	Договор намерений, Письмо о намерении (IFC) (Dogovor namerenij, Pis'mo o namereni)
216.	Lifelong learning	Пожизненное обучение (UN-1) (Pozhiznennoe obucheniei)
217.	Limitation on scope	Ограничение масштаба (IFC) (Ogranichenie masshtaba)
218.	Major transaction, material transaction	Крупная сделка (IFC) (Kрупnaja sdelka)
219.	Management Information System (MIS)	Управленческая информационная система (IFC) (Upravlencheskaja informacionnaja sistema)
220.	Management process	Управленческий процесс, процесс управления (IFC) (Upravlencheskij process, process upravljenja)
221.	Managerial information, Management information	Управленческая информация (IFC) (Upravlencheskaja informacija)
222.	Managerial reporting, management reporting	Управленческая отчетность(IFC) (Upravlencheskaja otchetnost')
223.	Managing Director	Управляющий директор (IFC) (Upravljajushhij direktor)
224.	Man-year	Человеко-год (UNTERM) (Cheloveko-god)
225.	Mergers and takeovers	Слияния и поглощения (IFC) (Slijanija i pogloshhenija)
226.	Meta-evaluation	Метаоценка(OECD-1) (Metaocenka)
227.	Mid-term review	Среднесрочный обзор (UNTERM) (Srednesrochnyj obzor)
228.	Mid-term evaluation	Серединная оценка(OECD-1) (Seredinnaja ocenka)
229.	Model Charter	Типовой Устав (IFC) (Tipovoj Ustav)
230.	Money laundry	Отмывание денег (IFC) (Otmyvanie deneg)
231.	Movable property, movables	Движимое имущество (IFC) (Dvizhimoe imushhestvo)

232.	Multi-year funding framework	Схема многолетнего финансирования; многолетние рамки финансирования (UNTERM) (Shema mnogoletnogo finansirovaniya; mnogoletnye ramki finansirovaniya)
233.	Multi-year payment plan	Многолетний план выплат (UNTERM) (Mногоletnij plan vyplat)
234.	National Association Of Corporate Directors (NACD)	Национальная Ассоциация корпоративных Директоров(IFC) (Nacional'naja Asociacija korporativnyh Direktorov)
235.	National Association of Securities Dealers Automated Quotations System (NASDAQ)	Система автоматизированных котировок национальной ассоциации дилеров по ценным бумагам (НАСДАК) (IFC) (Sistema avtomatizirovannyh kotirovok Nacional'noj asociacii dilerov po Cennym bumagam (NASDAK))
236.	Net assets	Чистые активы (IFC) (Chistye aktivy)
237.	Net Present Value (NPV)	Чистая приведенная стоимость (IFC) (Chistaja privedennaja stoimost')
238.	New Public Management	Новое государственное управление (UN-1) (Novoe gosudarstvennoe upravlenie)
239.	Nominated person	Назначенное лицо (UNCITRAL-1)(Naznachennoe lico)
240.	Non-cash form	Безналичная форма (IFC) (Beznalichnaja forma)
241.	Non-Executive Director	Неисполнительный директор (IFC) (Neispolnitel'nyj direktor)
242.	Notes to financial statements	Примечания к финансовой отчетности (IFC) (Primechanija k finansovoj otchetnosti)
243.	Non-governmental organizations	Неправительственная организация (UN-1) (Nepравitel'stvennaja organizacija)
244.	Non-profit organization	Некоммерческая организация (UN-1) (Nekommercheskaja organizacija)
245.	Non-documentary form, non-paper form (securities)	Бездокументарная форма (ценных бумаг) (IFC) (Bezdokumentarnaja forma (cennyh bumag))
246.	Notification of the assignment	Уведомление об уступке (UNCITRAL-1)(Uvedomlenie ob ustupke)
247.	Objective setting	Постановка задач (IFC) (Postanovka zadach)
248.	Objectives category	Категория задач (Kategorija zadach)
249.	Office for Inspections and Investigations	Управление инспекций и расследований (UNTERM) (Upravlenie inspekcij i rassledovanij)
250.	Office secret	Служебная тайна (IFC) (Sluzhebnaja tajna)
251.	Office of Internal Audit	Управление внутренней ревизии (UNTERM) (Upravlenie vnutrennej revizii)
252.	Office of Internal Audit, Inspection and Management Control	Управление внутренней ревизии, инспекции и управленческого контроля (UNTERM) (Upravlenie vnutrennej revizii, inspekcii i upravlencheskogo kontrolja)
253.	Office of Internal Oversight Services	Управление служб внутреннего надзора (UNTERM) (Upravlenie sluzhb vnutrennego nadzora)
254.	On a pro rata basis	На пропорциональной основе (IFC) (Na proporcional'noj osnove)
255.	One-man (body)	Единоличный (орган) (IFC) (Edinolichnyj (organ))

256.	One-stop shopping	Принцип «одного окна» (IFC) (Princip «odnogo okna»)
257.	Open/closed subscription (for Shares)	Открытая/закрытая подписка (на акции) (IFC) (Otkrytaja/zakrytaja podpiska (na akcii))
258.	Openness of information	Открытость информации (IFC) (Otkrytost' informacii)
259.	Operational/operating risk	Операционный риск (IFC) (Operacionnyj risk)
260.	Operational reserve	Оперативный резерв (UNTERM) (Operativnyj rezerv)
261.	Out-of-the-counter securities (OTC securities)	Внебиржевые ценные бумаги (IFC) (Vnebirzhevye cennye bumagi)
262.	Oversight Group	Группа надзора (UNTERM) (Gruppa nadzora)
263.	Owner's equity	Собственный капитал (IFC) (Sobstvennyj kapital)
264.	Ownerless shares	Бесхозные акции (IFC) (Beshozajnyje akcii)
265.	Ownership structure	Структура собственности (IFC) (Struktura sobstvennosti)
266.	Paid-in capital, paid-up capital	Оплаченный капитал (IFC) (Oplachennyj kapital)
267.	Parent, mother company	Материнская компания (Materinskaja kompanija)
268.	Participating dividend	Участвующий дивиденд (IFC) (Uchastvujushhij dividend)
269.	Participating shareholder	Участвующий акционер (IFC) (Uchastvujushhij akcioner)
270.	Performance indicator	Показатель деятельности (UN-1) (Pokazatel' dejatel'nosti)
271.	Personnel management	Управление кадрами (UN-1) (Upravlenie kadrami)
272.	Placement (of securities)	Размещение (ценных бумаг) (IFC) (Razmeshhenie (cennyh bumag))
273.	Placing price	Цена размещения (IFC) (Cena razmeshhenija)
274.	Portfolio concentration	Насыщение портфеля (IFC) (Nasyshhenie portfelja)
275.	Portfolio turnover rate (securities)	Коэффициент оборачиваемости портфеля (ценных бумаг) (IFC) (Koefficient oborachivaemosti portfelja (cennyh bumag))
276.	Post balance sheet events	События после даты баланса (IFC) (Sobytija posle daty balansa)
277.	Potential exposure	Потенциальный риск (IFC) (Potencial'nyj risk)
278.	Preemptive bid	Упреждающее предложение (IFC) (Uprezhdajushhee predlozhenie)
279.	Preferred share, preference share	Привилегированная акция (IFC) (Privilegirovannaja akcija)
280.	Principle of effective staff policy	Принцип эффективной кадровой политики (IFC) (Princip jeffektivnoj kadrovoj politiki)
281.	Principle of environment protection	Принцип защиты окружающей среды (IFC) (Princip zashhity okruzhajushhej sredy)
282.	Principle of reasonability	Принцип разумности (UNTERM) (Princip razumnosti)
283.	Principles of transparency and objectivity of information disclosure on company's activities	Принцип прозрачности и объективности раскрытия информации о деятельности компании (IFC) (Princip prozrachnosti i ob"ektivnosti Raskrytija informacii o dejatel'nosti kompanii)
284.	Process evaluation	Оценка процесса (OECD-1) (Оценка процесса)
285.	Program evaluation	Оценка программы (OECD-1) (Оценка программы)
286.	Programme Management Division	Отдел управления программами (UNTERM) (Otdel

		upravljenija programmami)
287.	Professional competence and due care	Профессиональная компетентность и должная тщательность (IFC) (Professional'naja kompetentnost' i Dolzhnaja tshhatel'nost)
288.	Proforma financial statement	Предварительный (ориентировочный) финансовый отчет (IFC) (Predvaritel'nyj (orientirovochnyj) Finansovuj otchet)
289.	Project evaluation	Оценка проекта(OECD-1) (Ocenka proekta)
290.	Project or program objective	Задача проекта или программы(OECD-1) (Zadacha proekta ili programmy)
291.	Property rights	Права собственности (UN-1) (Prava sobstvennosti)
292.	Prospective financial information	Перспективная финансовая информация (IFC) (Perspektivnaja finansovaja informacija)
293.	Protection of shareholder rights	Защита прав акционеров (IFC) (Zashhita prav akcionerov)
294.	Public administration	Государственное регулирование (UN-1) (Gosudarstvennoe regulirovanie)
295.	Public Enterprise	Публичное предприятие (UN-1) (Publichnoe predpriyatie)
296.	Public Management	Государственное регулирование (UN-1) (Gosudarstvennoe regulirovanie)
297.	Public-Private Partnership	Государственно-частное партнёрство (UN-1) (Gosudarstvenno-chastnoe partnjorstvo)
298.	Publicly-held company, publicly-quoted company	Публичная компания (IFC) (Publichnaja kompanija)
299.	Quality assurance	Гарантия качества(OECD-1) (Garantija kachestva)
300.	Quality control	Контроль качества (IFC) (Kontrol' kachestva)
301.	Quarterly report	Ежеквартальный отчет (IFC) (Ezhekvar'tal'nyj otchet)
302.	Reasonable assurance	Разумная уверенность (IFC) (Razumnaja uverennost')
303.	Redemption right	Право выкупа(IFC) (Pravo vykupa)
304.	Register (of shareholders, co-Partners of the partnership)	Реестр (акционеров, участников товарищества) (IFC) (Reestr (akcionerov, uchastnikov tovarishhestva))
305.	Regulators, regulatory agencies, Regulatory bodies	Органы регулирования (IFC) (Organy regulirovanija)
306.	Related parties	Связанные стороны (IFC) (Svjazannye storony)
307.	Remaining risk, residual risk	Остаточный риск (IFC) (Ostatochnyj risk)
308.	Report on disposition of assets; disposition of assets report	Отчет о ликвидации активов (UNTERM) (Otchet o likvidacii aktivov)
309.	Resource Management System	Система управления ресурсами (UNTERM) (Sistema upravljenija resursami)
310.	Responsibility (principle)	Принцип ответственности (IFC) (Princip otvetstvennosti)
311.	Results chain	Цепь результатов (OECD-1) (Cep' rezul'tatov)
312.	Results framework	Структура результатов (OECD-1) (Struktura rezul'tatov)
313.	Retained earnings	Нераспределенная прибыль (IFC) (Neraspredelennaja pribyl')
314.	Retirement of securities (shares and bonds)	Погашение ценных бумаг (акций и облигаций) (IFC) (Pogashenie sennyh bumag (akcij i Obligacij))

315.	Revenue recognition policy	Политика признания доходов (IFC) (Politika priznanija dohodov)
316.	Revolving fund	Оборотный фонд (UNTERM) (Oborotnyj fond)
317.	Right of demand	Право требования (IFC) (Pravo trebovanija)
318.	Right of disposal (of assets)	Право распоряжаться (имуществом) (IFC) (Pravo rasporjazhat'sja (imushhestvom))
319.	Right of representation	Право представления (IFC) (Pravo predstavlenija)
320.	Right of veto	Право вето (IFC) (Pravo veto)
321.	Risk acceptance	Принятие риска (IFC) (Prinjatje riska)
322.	Risk analysis	Анализ риска (Analiz riska) ((IFC; OECD-1))
323.	Risk assessment, risk measurement, Risk evaluation	Оценка (измерение) риска (IFC) (Ocenka (izmerenie) riska)
324.	Risk mitigation	Сокращение риска, снижение риска (IFC) (Sokrashhenie riska, snizhenie riska)
325.	Risk transfer	Перенос риска (IFC) (Perenos riska)
326.	Risk/reward ratio	Соотношение прибыль/риск (IFC) (Sootnoshenie pribyl'/risk)
327.	Sampling risk	Риск выборки (IFC) (Risk vyborki)
328.	Sampling units	Единицы выборки (IFC) (Edinicy vyborki)
329.	Schedule of compensation awards; schedule of awards	План [график] компенсационных выплат (UNTERM) (Plan [grafik] kompensacionnyh vyplat)
330.	Secondary Public Offering (SPO)	Вторичное размещение акций (SPO) (IFC) (Vtorichnoe razmeshhenie akcij)
331.	Sector program evaluation	Оценка программы сектора (OECD-1) (Ocenka programmy sektora)
332.	Secured bonds	Обеспеченные облигации (IFC) (Obespechennye obligacii)
333.	Secured obligation	Обеспеченное обязательство (UNCITRAL-1) (Obespechennoe objazatel'stvo)
334.	Secured transaction	Обеспеченная сделка (UNCITRAL-1) (Obespechennaja sdelka)
335.	Security right	Обеспечительное право (UNCITRAL-1) (Obespechitel'noe pravo)
336.	Segregation of duties	Распределение (разделение) обязанностей (IFC) (Raspredelenie (razdelenie) objazannostej)
337.	Self-evaluation	Самооценка (OECD-1) (Samoocenka)
338.	Self-seeking purposes	Свокорыстные цели (IFC) (Svoekorystnye celi)
339.	Sensitive information	Чувствительная информация, щепетильная информация (IFC) (Chuvstvitel'naja informacija, shheretil'naja Informacija)
340.	Share retention	Удержание акций (IFC) (Uderzhanie akcij)
341.	Shareholder agreement	Соглашение акционеров (IFC) (Soglashenie akcionerov)
342.	Shareholder list	Список акционеров (IFC) (Spisok akcionerov)
343.	Shareholders' equity	Акционерный капитал (IFC) (Akcionernyj kapital)
344.	Show-of-hands voting	Голосование поднятием рук (IFC) (Golosovanie podnjatiem ruk)
345.	Silo mentality	Бункерный менталитет (UNTERM) (Bunkernyj mentalitet)

346.	Silver parachute	Серебряный парашют (IFC) (Serebrjanyj parashjut)
347.	Simple majority of votes	Простое большинство голосов (IFC) (Prostoe bol'shinstvo golosov)
348.	Sole executive body	Едиличный исполнительный орган (IFC) (Edinolichnyj ispolnitel'nyj organ)
349.	Sole proprietor	Едиличный собственник, едиличный владелец (IFC) (Edinolichnyj sobstvennik, edinolichnyj vladelec)
350.	Special Account for Common Services	Специальный фонд расходов на общее обслуживание (UNTERM) (Special'nyj fond rashodov na obshhee obsluzhivanie)
351.	Special Account for Unpaid Assessed Contributions	Специальный счет для невыплаченных начисленных взносов (UNTERM) (Special'nyj schet dlja neuyplachennyh nachislennyh vnosov)
352.	Special Measures Fund for the Least Developed Countries	Фонд специальных мероприятий для наименее развитых стран (UNTERM) (Fond special'nyh meroprijatij dlja naimenее razvityh stran)
353.	Split-up (of a company)	Разделение (компании) (IFC) (Razdelenie (kompanii))
354.	Split-up of shares	Дробление акций (IFC) (Droblenie akcij)
355.	Spotless reputation, a clean slate, Impeccable reputation	Безупречная репутация (IFC) (Bezuprechnaja reputacija)
356.	Staff policy, personnel policy, HR policy	Кадровая политика (IFC) (Kadrovaja politika)
357.	Stake, participating interest	Доля участия (IFC) (Dolja uchastija)
358.	State (governmental) registration	Государственная регистрация (IFC) (Gosudarstvennaja registracija)
359.	State-owned enterprises (SOE)	Государственные компании (IFC; UN-1) (Gosudarstvennye kompanii)
360.	Strategically significant corporate Events	Стратегически значимые корпоративные события (IFC) (Strategicheski znachimye korporativnye Sobytija)
361.	Subsequent assignment	Последующая уступка (UNCITRAL-1) (Posledujushhaja ustupka)
362.	Summarized financial statements	Обобщенная финансовая отчетность (IFC) (Obobshhennaja finansovaja otchetnost)
363.	Summative evaluation	Резюмирующая оценка (OECD-1) (Rezjumiруjushhaja ocenka)
364.	Sustainable development	Устойчивое развитие (UN-1) (Ustojchivoe razvitie)
365.	Takeover	Поглощение (IFC) (Pogloshhenie)
366.	Tangible asset	Материальные активы (UNCITRAL-1) (Material'nye aktivy)
367.	Target group	Целевая группа (OECD-1) (Celevaja gruppa)
368.	Target price	Целевая цена, намеченная цена (IFC) (Celevaja cena, namechennaja cena)
369.	Term of bond	Срок облигации (IFC) (Srok obligacii)
370.	Termination of obligations	Прекращение обязательств (Prekrashhenie objazatel'stv)
371.	Tests of control	Тесты контроля (IFC) (Testy kontrolja)
372.	Thematic evaluation	Тематическая оценка (OECD-1) (Tematicheskaja ocenka)

373.	Third party guarantee	Гарантия третьей стороны (IFC) (Garantija tret'ej storony)
374.	Transfer balance sheet	Передаточный баланс (IFC) (Peredatochnyj balans)
375.	Transparency (principle)	Принцип прозрачности (IFC) (Princip prozrachnosti)
376.	Trial Balance	Пробный бухгалтерский баланс (IFC) (Probnyj buhgalterskij balans)
377.	Trust management	Доверительное управление (IFC) (Doveritel'noe upravlenie)
378.	Two-tiered system	Двухуровневая система (IFC) (Dvuhurovnevaja sistema)
379.	Unallocated resources	Нераспределенные ресурсы (UNTERM) (Neraspredelennye resursy)
380.	Undercapitalization	Недостаточная капитализация (IFC) (Nedostatochnaja kapitalizacija)
381.	Unexpected loss	Непредвиденный убыток (IFC) (Nepredvidennyj ubyток)
382.	Unsecured bonds	Необеспеченные облигации (IFC) (Neobespechennye obligacii)
383.	Valuation and pricing	Оценка и ценообразование (IFC) (Ocenka i cenoobrazovanie)
384.	Value of assets	Стоимость активов (IFC) (Stoimost' aktivov)
385.	Voting shares	Голосующие акции (IFC) (Golosujushhie akcii)
386.	Welfare state	Государство всеобщего благоденствия (UN-1) (Gosudarstvo vseobshhego blagodenstvija)
387.	Working papers (WP)	Рабочие документы (РД) (IFC) (Rabochie dokumenty (RD))

2.2 Calque based on Direct Loan³

English term	Russian term	
388.	Affiliated party, affiliated person	Аффилированная сторона/лицо (IFC) (Affilirovannaja storona/lico)
389.	Associated person, associated party	Ассоциированное лицо, ассоциированная сторона (IFC) (Associirovannoe lico, associirovannaja storona)
390.	Agency problem	Агентская проблема (IFC) (Agentskaja problema)
391.	American Depositary Receipt (ADR)	Американская депозитарная расписка (АДР) (IFC) (Amerikanskaja depozitarnaja raspiska (ADR))
392.	Annual dividend	Годовой дивиденд (IFC) (Godovoj dividend)
393.	Anti-monopoly legislation	Антимонопольное законодательство (IFC) (Antimonopol'noe zakonodatel'stvo)
394.	Audit evidence	Аудиторское доказательство (IFC) (Auditorskoe dokazatel'stvo)

³ Calque based on Direct Loan combines Calque with term components which have been previously retrieved using Direct Loan. Most of these elements are assimilated.

395.	Audit opinion	Аудиторское мнение, аудиторское заключение (IFC) (Auditorskoe mnenie, auditorskoe Zakljuchenie)
396.	Audit program	Программа аудита (IFC) (Programma audita)
397.	Audit risk	Аудиторский риск (IFC) (Auditorskij risk)
398.	Audit sample	Аудиторская выборка (IFC) (Auditorskaja vyborka)
399.	Auditing standards	Аудиторские стандарты, стандарты аудита (IFC) (Auditorskie standarty, standarty audita)
400.	Auditor's report	Аудиторский отчет (IFC) (Auditorskij otchet)
401.	Bank account	Банковский счёт (UNCITRAL-1)(Bankovskij schjot)
402.	Beneficiary owner	Бенефициарный (реальный) владелец (IFC) (Beneficiarnyj (real'nyj) vladelec)
403.	Chief Operating Officer (COO)	Руководитель операционной службы (IFC) (Rukovoditel' operacionnoj sluzhby)
404.	Commercial secret	Коммерческая тайна (IFC) (Kommercheskaja tajna)
405.	Control and Revision Service	Контрольно-ревизионная служба(IFC) (Kontrol'no-revizionnaja sluzhba)
406.	Convertible security	Конвертируемая ценная бумага (IFC) (Konvertiruemaja cennaja bumaga)
407.	Confidential information	Конфиденциальная информация (IFC) (Konfidencial'naja informacija)
408.	Consolidated financial statements	Консолидированная финансовая отчетность (IFC) (Konsolidirovannaja finansovaja otchetnost')
409.	Continuing auditor	Постоянный аудитор (IFC) (Postojannyj auditor)
410.	Correlation matrices	Корреляционные матрицы (IFC) (Korreljacionnye matricy)
411.	Council of Institutional Investors (CII)	Совет институциональных инвесторов (IFC) (Sovet institucional'nyh investorov)
412.	Credit Committee	Кредитный комитет (IFC) (Kreditnyj komitet)
413.	Credit rating	Кредитный рейтинг (IFC) (Kreditnyj rejting)
414.	Cumulative dividend	Кумулятивный дивиденд (IFC) (Kumuljativnyj dividend)
415.	Cumulative voting	Кумулятивное голосование (IFC) (Kumuljativnoe golosovanie)
416.	Delegation of authority	Делегирование полномочий (IFC) (Delegirovanie polnomochij)
417.	Disciplinary measures	Дисциплинарные меры (IFC) (Disciplinarnye mery)
418.	Disciplinary sanctions	Дисциплинарные санкции, дисциплинарное взыскание (IFC) (Disciplinarnye sankcii, disciplinarnoe Vzyskanie)
419.	Diversification of risks	Диверсификация рисков (IFC) (Diversifikacija riskov)
420.	Documentary form, paper form (securities)	Документарная форма (ценных бумаг) (IFC) (Dokumentarnaja forma (cennyh bumag))
421.	Dominant company	Доминирующая компания (IFC) (Dominirujushhaja kompanija)
422.	External audit	Внешний аудит (IFC) (Vneshnij audit)
423.	External auditor	Внешний аудитор (IFC) (Vneshnij auditor)
424.	Financial investment group (FIG)	Финансовая инвестиционная группа (ФИГ) (IFC) [Finansovaja investicionnaja gruppa (FIG)]
425.	Framework Guidelines and	Рамочные руководства и рекомендации института

	Recommendation of the Institute of Internal Auditors (IIA)	внутренних аудиторов (IFC) (Ramochnye rukovodstva i rekomendacii Instituta vnutrennih auditorov)
426.	Gender Equality	Гендерное равенство (UN-1) (Gendernoe ravenstvo)
427.	Guaranteed dividend	Гарантированный дивиденд (Garantirovannyj dividend)
428.	Hedge Fund	Хеджевый фонд (IFC) (Hedzhevyj fond)
429.	Holding company	Холдинговая компания (IFC) (Holdingovaja kompanija)
430.	Incoming auditor	Последующий (новый) аудитор (IFC) Posledujushhij (novyj) auditor)
431.	Independent auditor	Независимый аудитор (IFC) (Nezavisimyj auditor)
432.	Insider dealing	Инсайдерская сделка, инсайдерская торговля (IFC) (Insajderskaja sdelka, insajderskaja torgovlja)
433.	Insider information	Инсайдерская информация (IFC) (Insajderskaja informacija)
434.	Institutional investor	Институциональный инвестор (IFC) (Institucional'nyj investor)
435.	Intellectual property	Интеллектуальная собственность (IFC) (Intellektual'naja sobstvennost')
436.	Internal audit	Внутренний аудит (IFC) (Vnutrennij audit)
437.	International Standards on auditing	Международные стандарты аудита (IFC) (Mezhdunarodnye standarty audita)
438.	Internal Audit department/Service	Служба внутреннего аудита (IFC) (Sluzhba vnutrennego audita)
439.	Investor relations (IR)	Взаимоотношения с инвесторами (IFC) (Vzaimootnosheniya s investoramі)
440.	Liquidation value (of shares)	Ликвидационная стоимость (акций) (IFC) (Likvidacionnaja stoimost' (akcij))
441.	Liquidity risk measurement	Измерение (оценка) риска ликвидности (IFC) (Izmerenie (ocenka) riska likvidnosti)
442.	Listing requirements	Листинговые требования (IFC) (Listingovye trebovaniya)
443.	Listing rules	Правила листинга, листинговые правила (IFC) (Pravila listinga, listingovye pravila)
444.	Matrix management	"Матричное управление" (UNTERM) ("Matrichnoe upravlenie")
445.	Majority shareholder	Крупный (мажоритарный) акционер (IFC) (Krupnyj (mazhoritarnyj) akcioner)
446.	Management intervention	Интервенция (вмешательство) руководства (IFC) (Intervencija (vmeshatel'stvo) rukovodstva)
447.	Market liquidity risk	Риск рыночной ликвидности (IFC) (Risk rynochnoj likvidnosti)
448.	Minority shareholder	Миноритарный акционер (IFC) (Minoritarnyj akcioner)
449.	Minority shareholder mistreatment	Неадекватное обращение с Миноритарными акционерами (IFC) (Nenadlezhashhee obrashhenie s Minoritarnymi akcionerami)
450.	Model Code	Модельный Кодекс (IFC) (Model'nyj Kodeks)
451.	Modified auditor's report	Модифицированный аудиторский отчет (IFC)

		(Modificirovannyj auditorskij otchet)
452.	Nominee holder	Номинальный держатель (IFC) (Nominal'nyj derzhatel')
453.	Nominal shareholder, nominee Shareholder	Номинальный владелец ценных бумаг, номинальный акционер (IFC) (Nominal'nyj vladelec cennyh bumag, nominal'nyj akcioner)
454.	Performance indicator	Индикатор выполнения (OECD-1) (Indikator vupolnenija)
455.	Performance monitoring	Мониторинг выполнения (OECD-1) (Monitoring vupolnenija)
456.	Predecessor auditor	Предшествующий аудитор(IFC) (Predshestvujushhij auditor)
457.	Principal auditor	Основной аудитор (IFC) (Osnovnoj auditor)
458.	Principle of effective dividend Policy	Принцип эффективной дивидендной политики (IFC) (Princip jeffektivnoj dividendnoj politiki)
459.	Reputation risk	Репутационный риск (IFC) (Reputacionnyj risk)
460.	Reserve Fund	Резервный фонд (IFC) (Rezervnyj fond)
461.	Revision Commission	Ревизионная Комиссия (IFC) (Revizionnaja Komissija)
462.	Risk hedging	Хеджирование риска (IFC) (Hedzhirovanie riska)
463.	Secured creditor	Обеспеченный кредитор (UNCITRAL-1) (Obespechennyj kreditor)
464.	Segment information	Информация по сегментам, сегментарная информация (IFC) (Informacija po segmentam, segmentarnaja Informacija)
465.	Scope of audit	Масштаб аудита (IFC) (Masshtab audita)
466.	Stress-testing	Стресс-тестирование(IFC) (Stress-testirovanie)
467.	Standards for the Professional Practice of Internal Auditing (SPPIA)	Профессиональные стандарты внутреннего аудита (IFC) (Professional'nye standarty vnutrennego Audita)
468.	Structural unemployment	Структурная безработица (UN-1) (Strukturnaja bezrabotica)
469.	Transaction risk	Транзакционный риск (IFC) (Tranzakcionnyj risk)

2.3. Loan Translation or Calque. Constructions with Prepositions.

470.	Additional Liability Partnership (ALP)	Товарищество с дополнительной ответственностью (ТДО) (IFC) (Tovarishhestvo s dopolnitel'noj Otvetstvennost'ju (TDO))
471.	Arrival inspection	Инспекция по прибытии (UNTERM) (Inspekciya po pribytii)

472.	Asset-Liability Management Committee (ALCO)	Комитет по управлению активами и обязательствами (IFC) (Komitet po upravljeniju aktivami i objazatel'stvami)
473.	Audit Committee	Комитет по аудиту (IFC) (Komitet po auditu)
474.	Borrowing costs	Затраты по займам (IFC) (Zatraty po zajmam)
475.	Budget Information System	Информационная система по бюджету (UNTERM) (Informacionnaja sistema po bjudzhetu)
476.	Budget Review Group	Группа по пересмотру бюджета (UNTERM) (Gruppa po peresmotru bjudzheta)
477.	Chief Information Officer (CIO)	Директор по информационным Технологиям (IFC) (Direktor po informacionnym Tehnologijam)
478.	Clothing Allowance	Пособие на обмундирование (UNTERM) (Posobie na obmundirovanie)
479.	Confidentiality agreement	Соглашение о конфиденциальности (IFC) (Soglashenie o konfidencial'nosti)
480.	Control agreement	Соглашение о контроле (UNCITRAL-1)(Soglashenie o kontrole)
481.	Corporate Governance Progression Matrix	Матрица прогрессий по корпоративному управлению (IFC) (matrica progressij po korporativnomu upravljeniju)
482.	Country program evaluation/Country assistance evaluation	Оценка программы для страны, помощи стране (OECD-1) (Ocenka programmy dlja strany, pomoshhi strane)
483.	Dividend payable	Дивиденд к выплате (IFC) (Dividend k vyplate)
484.	Dollar-driven expenditures	Расходы, производимые в долларах США (UNTERM) (Rashody, proizvodimye v dollarah SShA)
485.	Finance and Budget Network	Сеть по финансам и бюджету (UNTERM) (Set' po finansam i bjudzhetu)
486.	Financial lease right	Право по финансовой аренде (UNCITRAL-1) (Pravo po finansovoj arende)
487.	Financial Reporting Council (UK)	Совет по финансовой отчетности (Великобритания) (IFC) (Sovet po finansovoj otchetnosti (Velikobritanija))
488.	Fixed interest securities	Ценные бумаги с фиксированной (процентной) ставкой (IFC) (Cennye bumagi s fiksirovannoj (procentnoj) stavkoj)
489.	Floating rate loan	Кредит с плавающей процентной ставкой (IFC) (Kredit s plavajushhej procentnoj stavkoj)
490.	Floating rate securities	Ценные бумаги с плавающей процентной ставкой (IFC) (Cennye bumagi s plavajushhej procentnoj Stavkoj)
491.	Global Basic Education Reserve Fund	Глобальный резервный фонд для базового образования (UNTERM) (Global'nyj rezervnyj fond dlja bazovogo obrazovanija)
492.	Going concern assumption	Допущение о непрерывной деятельности (IFC) (Dopushhenie o nepreryvnoj dejatel'nosti)
493.	Limited liability partnership (LLP)	Товарищество с ограниченной ответственностью (IFC) (Tovarishhestvo s ogranichennoj otvetstvennost'ju)
494.	Local Claims Review Board	Комиссия по рассмотрению претензий на местах (UNTERM) (Komissija po rassmotreniju pretenzij na

		mestah)
495.	Nominations and Remuneration Committee	Комитет по назначениям и вознаграждениям (IFC) (Komitet po naznachenijam i voznagrazhdenijam)
496.	Pension asset management Companies	Компании по управлению пенсионными Активами (КУПА) (IFC) (Kompanii po upravleniju pensionnymi Aktivami (KUPA))
497.	Predictive value	Ценность для прогнозирования (UNTERM) (Cennost' dlja prognozirovanija)
498.	Procurement Kit	Комплект для закупок (UNTERM) (Komplekt dlja zakupok)
499.	Programme Management Group	Группа по руководству программой (UNTERM) (Gruppa po rukovodstvu programmoj)
500.	Programme support activities	Деятельность по поддержке программ (UNTERM) (Dejatel'nost' po podderzhke programm)
501.	Risk Committee	Комитет по рискам (IFC) (Komitet po riskam)
502.	Risk response	Реагирование на риск (Reagirovanie na risk)
503.	Share retention agreement	Соглашение об удержании акций (IFC) (Soglashenie ob uderzhanii akcij)
504.	Solvency statement	Отчет о платежеспособности (Otchet o platezhesposobnosti) (IFC)
505.	Several liability (obligation)	Ответственность по делимому обязательству (IFC) (Otvetstvennost' po delimomu objazatel'stvu)
506.	Standard Cost Manual	Руководство по нормативным издержкам (UNTERM) (Rukovodstvo po normativnym izderzhkam)
507.	Strategic Planning Committee	Комитет по стратегическому планированию (IFC) (Komitet po strategicheskomu planirovaniju)

2.4. Loan Translation or Calque. Calque with Notes

508.	Alternative Investment Market (AIM)	Альтернативный инвестиционный рынок (Лондонской фондовой биржи) (IFC) (Al'ternativnyj investicionnyj rynek (Londonskoj fondovoj birzhi))
509.	Authorized shares, authorized stock	Объявленные (к выпуску) акции (IFC) (Ob"javlennye (k vupusku) akcii)
510.	Beneficial ownership	Собственность бенефициара (выгодоприобретателя) (IFC) (Sobstvennost' beneficiara (vygodopriobretatelja))
511.	Controlling Owner (CO), founder's Stage	Стадия основателя (CO) (в семейной компании) (IFC) (Stadija osnovatelja (SO) (v semejnoj Kompanii))
512.	Corporate citizenship	Корпоративное гражданство (форма социально ответственного поведения бизнеса) (Korporativnoe grazhdanstvo (IFC) (forma social'no otvestvennogo povedeniya biznesa))
513.	Crown jewels	Драгоценности короны (наиболее привлекательные активы компании, являющейся объектом поглощения) (IFC) (dragocennosti korony (naibolee privlekatel'nye

		aktivy kompanii, javljajushhejsja ob"ektom pogloshhenija))
514.	Direct Public Offering (DPO)	Прямое публичное размещение (размещение акций силами эмитента напрямую инвесторам) (IFC) (prjamoje publichnoje razmeshhenie (razmeshhenie akcij silami jemitenta naprjamuju investoram))
515.	Engagement letter	Письмо-соглашение (на проведение аудита) (IFC) (Pis'mo-soglashenie (na provedenie audita))
516.	Golden parachute	Золотой парашют (ряд условий о Единовременной выплате в случае потери Менеджером работы) (IFC) (Zolotoj parachjut (rjad uslovij o Edinovremennoj vyplate v sluchae poteri Menedzherom raboty))
517.	Individual entrepreneur	Индивидуальный предприниматель (без образования юридического лица) (IFC) (Individual'nyj predprinimatel' (bez Obrazovanija juridicheskogo lica))
518.	Interlocking directorates	Соединенное директорство (директор одной компании одновременно является директором другой), «перекрещивающиеся директораты» (IFC) (soedinennoe direktorstvo (direktor odnoj kompanii odnovremenno javljaetsja direktorom drugoj), «perekreshhivajushhiesja direktoraty»)
519.	Loan term	Срок (погашения) кредита (IFC) (Srok (pogashenija) kredita)
520.	Management letter	Письмо руководству компании (направляемое аудиторской фирмой после проведения аудита) (IFC) (Pis'mo rukovodstvu kompanii (napravljaемое auditorskoj firmoj posle Provedenija audita))
521.	Management representations	Представления руководства (компании аудиторской фирме в ходе аудита) (IFC) (Predstavlenija rukovodstva (kompanii Auditorskoj firme v hode audita))
522.	Off-balance sheet items	Внебалансовые (забалансовые) статьи (IFC) (Vnebalansovye (zabalansovye) stat'i))
523.	Rac-Man defense	Защита Пэк-Мена (поглощаемая компания старается уклониться от навязываемого ей предложения, делая покупателю встречное предложение о покупке) (IFC) (zashhita rjek-mena (pogloshhaemaja kompanija staraetsja uklonit'sja ot navjazyvаемого ej predlozhenija, delaja pokupatelju vstrechnoe predlozhenie o pokupke))
524.	Par value, nominal value, face Value	Номинальная стоимость (ценной бумаги) (IFC) (Nominal'naja stoimost' (cennoj bumagi))
525.	Performance indicators	Показатели (эффективности) деятельности (IFC) (Pokazateli (jeffektivnosti) dejatel'nosti)
526.	Physical controls	Физическая проверка (активов) (IFC) (Fizicheskaja proverka (aktivov))
527.	Poison pill	Ядовитая пилюля, отравленная пилюля (IFC) (средство борьбы с враждебным Поглощением) (Jadovitaja piljulja, otravlennaja piljulja (sredstvo bor'by s vrazhdebnym Pogloshheniem))

528.	Prepayment risk	Риск досрочного погашения (кредитов) (IFC) (Risk dosrochnogo pogasheniya (kreditov))
529.	Regulatory risk, legal risk	Риск изменения законодательства (риск потерь вследствие изменения законодательства) (IFC) (risk izmeneniya zakonodatel'stva (risk poter' vsledstvie izmeneniya zakonodatel'stva))
530.	Risk transformation	Трансформация риска (из неприемлемого в приемлемый) (IFC) (transformacija riska (iz nepriemlegogo v priemlemyj))
531.	Scorched earth, scorched earth Policy	Сжигание мостов, тактика выжженной земли (комплекс мер, направленных на превращение поглощаемой компании в максимально непривлекательный актив) (IFC) (szhiganie mostov, taktika vyzhzhenoj zemli (kompleks mer, napravlennyh na prevrashhenie pogloshhaemoj kompanii v maksimal'no neprivlekatel'nyj aktiv))]
532.	Sensitivity analysis	Анализ чувствительности (к риску) (IFC) (Analiz chuvstvitel'nosti (k risku))
533.	Shark repellent	Акуля отрав (поправки к уставу компании, значительно усложняющие враждебное поглощение) (IFC) (Akul'ja otrava (popravki k ustavu kompanii, znachitel'no uslozhnjajushhie vrazhdebnoe pogloshhenie))
534.	Shuttle diplomacy	Челночная дипломатия (ведение переговоров с помощью медиатора с попеременным посещением сторон) (IFC) (chelnochnaja diplomatija (vedenie peregovorov s pomoshh'ju mediatora s poperemennym poseshheniem storon))
535.	Sibling partnership	(CP) Стадия прямых преемников (в семейной компании) (IFC) ((SR) Stadija prjamyh preemnikov (v semejnoj kompanii))
536.	Spin-off	Выделение (создание общества из части другого общества вследствие отчуждения активов) (IFC) (vydelenie (sozdanie obshhestva iz chasti drugogo obshhestva vsledstvie otchuzhdenija aktivov))
537.	Standard rates of reimbursement	Стандартные расценки для возмещения (расходов) (UNTERM) Standartnye rascenki dlja vozmeshhenija (rashodov))
538.	Subscription agreement	Соглашение о подписке (на акции) (IFC) (Soglashenie o podpiske (na akcii))]
539.	Transformation	Преобразование (изменение организационно-правовой формы) (IFC) (Preobrazovanie (izmenenie Organizacionno-pravovoj formy))
540.	White knight	Белый рыцарь (дружественный потенциальный покупатель акционерной компании) (IFC) (Belyj rycar' (druzhestvennyj Potencial'nyj pokupatel' akcionernoj Kompanii))

3. Direct Translation Equivalent

English term	Russian term
541. Absentee voting	Заочное голосование (IFC) (Zaочноe golosovanie)
542. Accuracy (of information presentation)	Точность (представления информации) (IFC) (tochnost' (predstavlenija informacii))
543. Accountability	Ответственность(OECD-1) (Otvetstvennost')
544. Accountability (principle)	Принцип подотчетности (Princip podotchetnosti)
545. Acknowledgement	Признание (UNCITRAL-1)(Priznanie)
546. Activity	Деятельность (OECD-1) (Dejatel'nost')
547. Appraisal	Одобрение (OECD-1) (Odobrenie)
548. Assignee	Цессionarioй (UNCITRAL-1) (Cessionarij)
549. Assignment	Уступка (UNCITRAL-1) (Ustupka)
550. Assignor	Цедент (UNCITRAL-1)(Cedent)
551. Assumptions	Предположение (OECD-1) (Predpolezhenie)
552. Attachment to immovable property	Принадлежность недвижимого имущества (UNCITRAL-1) (Prinadlezhnost' nedvizhimogo imushhestva)
553. Base/floor salary scale; base salary scale; floor salary scale	Шкала базовых/минимальных окладов (UNTERM) (Shkala bazovyh/minimal'nyh okladov)
554. Baseline scope	Основной проект (UNTERM) (Osnovnoj projekt)
555. Benchmark	Базис, точка отчёта (UNTERM) , база (OECD-1) (Bazis, tochka otchjota, baza)
556. Bond	Облигация (IFC) (Obligacija)
557. Book value	Балансовая стоимость(IFC) (Balansovaja stoimost')
558. Cash pool	Общая касса (UNTERM) (Obshhaja kassa)
559. Casting vote (of the Chairperson)	Решающий голос (председателя) (IFC) (Reshajushhij golos (predsedatelja))
560. Cluster evaluation	Групповая оценка (IFC) (Grupovaja ocenka)
561. Competitiveness	Конкурентоспособность (UN-1) (Konkurentosposobnost')
562. Conclusions	Заключения (OECD-1) (Zakljuchenija)
563. Convene/convoke/ call a Meeting	Созывать собрание (IFC) (Sozyvat' sobranie)
564. Co-partner (of partnership)	Участник (товарищества) (IFC) (Uchastnik (tovarishhestva))
565. Cross-borrowing; internal borrowing	Взаимозаимствование (UNTERM)
566. Data protection and privacy	Защита информации и конфиденциальность (IFC) (Zashhita informacii i konfidencial'nost')
567. Debtor	Должник, заемщик (IFC , UNCITRAL-1) (Dolzhnik, zaemshhik)
568. Development intervention	Действие по развитию (OECD-1) (Dejstvie po razvitiyu)
569. Devolution	Делегирование полномочий (UN-1) (Delegirovanie polnomochij)
570. Disclaimer	Отказ от права (IFC) (Otkaz ot prava)

571.	Downsizing	Сокращение штатов (UN-1) (Sokrashhenie shtatov)
572.	Dispose (shares, Assets)	Продавать, отчуждать, распоряжаться (IFC) (акциями, активами) (Prodavat', otchuzhdat', rasporjzhat'sja (akcijami, aktivami))
573.	Divestiture	Изъятие инвестиций, отделение активов, разукрупнение, отчуждение (IFC) (Iz"jatie investicij, otdelenie aktivov, Razukrupnenie, otchuzhdenie)
574.	Effectiveness	Результативность (OECD-1) (Rezul'tativnost')
575.	Efficiency	Эффективность (OECD-1) (Jeffektivnost')
576.	Equity, shares, stock	Акции(IFC) (Akcii)
577.	Evaluability	Оценочность (OECD-1) (Osenochnost')
578.	Ex-ante evaluation	Ожидаемая оценка(OECD-1) (Ozhidaemaja ocenka)
579.	Ex-dividend	Без дивидендов (Bez dividendov)
580.	Ex-post evaluation	Реальная оценка (OECD-1) (Real'naja ocenka)
581.	Execution of documents	Оформление документов (IFC) (Oformlenie dokumentov)
582.	Exposure limitation	Ограничение риска (IFC) (Ogranichenie riska)
583.	Final performance report	Окончательный отчёт (UNTERM) (Okonchatel'nyj otchjot)
584.	Fixed assets, Property, Plant and Equipment	Основные средства (IFC) (Osnovnye sredstva)
585.	Fixed-term appointment	Срочный контракт; назначение на определенный срок (UNTERM) (Srochnyj kontrakt; naznachenie na opredelennyj srok)
586.	Guarantor/issuer	Гарант/эмитент (UNCITRAL-1) (Garant/jemitent)
587.	Issuer	Эмитент (UNCITRAL-1) (Jemitent)
588.	Impairment (of assets)	Обесценение (активов) (IFC) (Obescenenie aktivov))
589.	Impasse	Тупик (UN-1) (Tupik)
590.	Input	Вклад(OECD-1) (Vklad)
591.	Knowledge	Осведомлённость (UNCITRAL-1) (Osvedomljonnost')
592.	Lessons learned	Извлечённые уроки (OECD-1) (Izvlечjonnye uroki)
593.	Logical framework	Логическая структура(OECD-1) (Logicheskaja struktura)
594.	Mass/product	Масса или продукт (UNCITRAL-1) (Massa ili produkt)
595.	Mentoring	Наставничество (UN-1) (Nastavnichestvo)
596.	Merger	Слияние (компаний) (IFC) (Slijanie kompanij))
597.	Negotiable document	Оборотный документ (UNCITRAL-1)(Oborotnyj dokument)
598.	Negotiable Instrument	Оборотный инструмент (UNCITRAL-1) (Oborotnyj instrument)
599.	Notice	Уведомление (UNCITRAL-1) (Uvedomlenie)
600.	Non-for-profit entity, non-Profit entity	Некоммерческая организация (IFC) (Nekommercheskaja organizacija)
601.	Outstanding shares	Обращающиеся акции, размещенные акции (IFC) (Obrashhajushhiesja akcii, razmeshhennye akcii)
602.	Outlying post	Периферийное базирование (UNTERM) (Periferijnoe bazirovanie)
603.	Output	Мероприятия (UNTERM) , результат (OECD-1) (Meroprijatija, rezul'tat)
604.	Performance management	Управление качеством (UN-1) (Upravlenie kachestvom)
605.	Performance Management	Оценка достижений (UN-1)), Оценка выполнения

		(OECD-1) (Ocenka dostizhenij, Ocenka vypolnenija)
606.	Performance	Выполнение(OECD-1) (Vypolnenie)
607.	Pledge	Залог (IFC) (Zalog)
608.	Possession	Владение (UNCITRAL-1) (Vladienie)
609.	Proceeds	Поступления (UNCITRAL-1) (Postuplenija)
610.	Purpose	Намерение(OECD-1) (Namerenie)
611.	Reach	Стороны(OECD-1) (Storony)
612.	Redemption	Погашение (облигаций), выкуп (акций) (IFC) (Pogashenie (obligacij), vykup (akcij))
613.	Registered security	Именная ценная бумага (IFC) (Imennaja cennaja bumaga)
614.	Reimburse (costs, losses)	Возмещать, компенсировать (расходы, убытки) (IFC) (Vozmeshhat', kompensirovat' (rashody, ubytki))
615.	Relevance	Уместность (OECD-1) (Umestnost')
616.	Reliability	Надёжность (OECD-1) (Nadjozhnost')
617.	Sustainability	Устойчивость(OECD-1) (Ustojchivost')
618.	Risk avoidance	Отказ от риска (IFC) (Otkaz ot riska)
619.	Evaluability	Оценочность (OECD-1) (Ocenochnost')
620.	Evaluation	Оценка (OECD-1) (Ocenka)
621.	Senior Management Service	Административные руководители (UNTERM) (Administrativnyye rukovoditeli)
622.	Solvency	Платежеспособность (IFC) (Platizhesposobnost')
623.	Staff assessment	Налогообложение персонала (UNTERM) (Nalogooblozhenie personala)
624.	Strategic results framework	Ориентировочные стратегические результаты (UNTERM) (Orientirovovchnye strategicheskie rezul'taty)
625.	Subscription (for securities acquisition)	Подписка (на покупку ценных бумаг) (IFC) (Podpiska (na rokurku cennyh bumag))
626.	Subsidiary	Дочерняя компания (IFC) (Dochernjaja kompanija)
627.	Summary	Сводка, резюме (UNTERM) (Svodka, rezjume)
628.	Sustainability	Устойчивый характер (UN-1) (Ustojchivyj harakter)
629.	Sustainable innovation options	Перспективные инновационные решения (UNTERM) (Perspektivnyye innovacionnyye reshenija)
630.	Terms of reference (TOR)	Техническое задание (ТЗ) (IFC) (Tehnicheskoe zadanie (TZ))
631.	Unified budget and work plan	Единый бюджет и план работы (UNTERM) (Edinyj bjudzhet i plan raboty)
632.	Usage factor	Коэффициент использования (UNTERM) (Koefficient ispol'zovanija)
633.	Variance	Отклонения (UNTERM) (Otklonenija)
634.	Working capital	Оборотный капитал (IFC) (Oborotnyj kapital)

4. Descriptive Translation.

English term	Russian term
635. Absorption factor	Коэффициент поглощения издержек (UNTERM) (Koefficient pogloshhenija izderzhkek)

636.	Acquisition security right	Право на получение поступлений по независимому обязательству (UNCITRAL-1) (Pravo na poluchenie postuplenij po nezavisimomu objazatel'stvu)
637.	Amicably	По взаимному согласию, путем переговоров (IFC) (Po vzaimnomu soglasiju, putem peregovorov)
638.	Arm's length transaction	Сделка между независимыми сторонами, сделка без заинтересованности (IFC) (sdelka mezhdru nezavisimymi storonami, sdelka bez zainteresovannosti)
639.	Approving officer	Сотрудник, имеющий право подписи (UNTERM) (Sotrudnik, imejushhij pravo podpis)
640.	Base-line study	Исследование исходной ситуации (OECD-1) (Issledovanie ishodnoj situacii)
641.	Bearer form	На предъявителя (ценная бумага) (IFC) (Na pred"javitelja (cennaja bumaga))
642.	Buy-out	Выкуп контрольного пакета акций компании (Vykup kontrol'nogo paketa akcij kompanii) (IFC)
643.	By-laws	Внутренние документы, правила и Положения (компании) (IFC) (Vnutrennie dokumenty, pravila I Polozhenija (kompanii))
644.	Cost data format; format for the cost data; cost format	Нормативы эксплуатации и ставок возмещения (UNTERM) (Normativy jekspluatacii i stavok vozmeshhenija)
645.	Cousin Consortium (CC)	Стадия преемников в третьем поколении (в семейной компании) (IFC) (Stadija preemnikov v tret'em pokolenii (v semejnoj kompanii))
646.	Current exposure	Потенциальные риски на настоящий момент (IFC) (Potencial'nye riski na nastojashhij moment)
647.	Dead hand	Владение без права передачи (IFC) (Vladienie bez prava peredachi)
648.	Dependency rate salaries	Оклады по ставке для сотрудников, имеющих иждивенцев (IFC) (Oklady po stavke dlja sotrudnikov, imejushhiih izhdivencev)
649.	Drag along right	Право мажоритарного акционера принудить других акционеров продать свои акции на тех же условиях (IFC) (pravo mazhoritarnogo akcionera prinudit' drugih akcionerov prodad' svoi akcii na teh zhe uslovijah)
650.	E-Benefits	Электронное оформление пособий и льгот (UNTERM) (Jelektronnoe oformlenie posobij i l'got)
651.	E-staffing help desk	Группа по оказанию помощи в вопросах электронной кадровой системы (UNTERM) (Gruppa po okazaniju pomoshhi v voprosah jelektronnoj kadrovoj sistemy)
652.	Empowerment	Расширение прав и возможностей (UN-1) (Rasshirenie prav i vozmozhnostej)
653.	Entitlement	Материальные права (UN-1) (Material'nye prava)
654.	Family assembly	Формальное собрание семейной компании (IFC) (Formal'noe sobranie semejnoj kompanii)
655.	Feedback	Обратная связь (OECD-1) (Obratnaja svjaz')
656.	Finding	Выявленный факт (OECD-1) (Vyjavlennyj fakt)
657.	Fixing date (record date)	Дата закрытия реестра (IFC) (Data zakrytija reestra)
658.	Foreclose (the property)	Обращать взыскание (на имущество) (IFC) (Obrashhat'

		vzyskanie (na imushhestvo))
659.	Foreclosure	Обращение взыскания (IFC) (Obrashhenie vzyskaniya)
660.	Frameworks and guidelines for Internal Controls	Концептуальная основа и инструкции по внутреннему контролю (IFC) (Konceptual'naja osnova i instrukcii po vnutrennemu kontrolju)
661.	GARP (Growth at Reasonable Price) investors	Инвесторы, которые вкладываются в компании средней капитализации с высокими темпами роста (IFC) (investory, kotorye vkladuvajutsja v kompanii srednej kapitalizacii s vysokimi tempami rosta)
662.	Gender Budgeting	Составление бюджета с учётом гендерных факторов (UN-1) (Sostavlenie bjudzheta s uchjotom gendernyh faktorov)
663.	Grantor	Лицо, предоставляющее право (UNCITRAL-1) (Lico, predostavljajushhee pravo)
664.	Greenfield	Совершенно новая компания (создаваемая «с нуля») (IFC) (Sovershenno novaja kompanija (sozdavaemaja «s nulja»))
665.	Group cost index; group index	Индексация существующих ставок возмещения (UNTERM) (Indeksacija sushhestvujushhhih stavok vozmeshhenija)
666.	Human resource standards	Стандарты работы с персоналом (IFC) (Standarty raboty s personalom)
667.	Implementation Lead Time	Срок разработки; время подготовки (к выпуску продукции) (OECD-1) . Время реализации заказа (Srok razrabotki; vremja podgotovki (k vypusku produkcii)). Vremja realizacii zakaza)
668.	Insolvency estate	Имущественная масса в деле о несостоятельности (UNCITRAL-1) (Imushhestvennaja massa v dele o nesostojatel'nosti)
669.	Insolvency representative	Управляющий в деле о несостоятельности (UNCITRAL-1) (Upravljajushhij v dele o nesostojatel'nosti)
670.	Issued and outstanding (a security)	Выпущенная и находящаяся в обращении (ценная бумага) (IFC) (Vypushhennaja i nahodjashhajasja v obrashhenii (cennaja bumaga))
671.	Leveraged buy-out (LBO)	Выкуп контрольного пакета акций компании за счет кредита (IFC) (Vykup kontrol'nogo paketa akciij kompanii za schet kredita)
672.	Line budgeting; line item budget	Предметы текущих поставок (UNTERM) (Predmetry tekushhhih postavok)
673.	Maintenance rate	Ставка возмещения расходов на техническое обслуживание (UNTERM) (Stavka vozmeshhenija rashodov na tehlichesкое obsluzhivanie)
674.	Management buy-out (MBO)	Выкуп контрольного пакета акций компании ее руководством (IFC) (Vykup kontrol'nogo paketa akciij kompanii ee rukovodstvom)
675.	Management override	Превышение полномочий со стороны руководства (IFC) (Prevyszenie polnomochij so storony rukovodstva)
676.	Maturity (securities)	Срок погашения (ценных бумаг) (IFC) (Srok

		pogashenija (cennyh bumag))
677.	Minimal capital requirements	Требования к минимальному уровню/размеру капитала (IFC) (Trebovanija k minimal'nomu urovnju/razmeru kapitala)
678.	Mobility and Hardship Scheme	Система надбавок за мобильность и работу в трудных условиях (UNTERM) (Sistema nadbavok za mobil'nost' i rabotu v trudnyh uslovijah)
679.	Non-Competition	Отказ от конкуренции с компанией (IFC) (Otkaz ot konkurencii s kompaniej)
680.	Non-incorporated	Без образования юридического лица (IFC) (Bez obrazovanija juridicheskogo lica)
681.	Non-post requirements	Потребности, не связанные с финансированием должностей (UNTERM) (Potrebnosti, ne svjazannye s finansirovaniem dolzhnostej)
682.	Off-site	Внешний; находящийся за пределами района (UNTERM) (Vneshnij; nahodjashhij za predelami rajona)
683.	Order and shipping time; delivery lead time	Продолжительность выполнения заказа и доставки; срок выполнения заказа и доставки (UNTERM) (Prodolzhitel'nost' vypolnenija zakaza i dostavki; srok vypolnenija zakaza i dostavki)
684.	Outcome	Конечный продукт (OECD-1) (Konechnyj produkt)
685.	Performance pay Performance-related pay	Оплата в зависимости от результатов труда (UN-1) Вознаграждение с учетом результатов работы (UNTERM) (Oplata v zavisimosti ot rezul'tatov truda Voznagrazhdenie s uchetom rezul'tatov raboty)
686.	Policy “Comply or explain”	Политика соблюдения требований или Представления веских причин несоблюдения (IFC) (Politika sobljudenija trebovanij ili Predstavlenija veskih prichin nesobljudenija)
687.	Principle “Caveat emptor” (for investors)	Принцип «да будет осмотрителен покупатель» (в отношении инвесторов) (Princip «da budet osmotritelen pokupatel'» (v otnoshenii investorov))] (OECD-1)
688.	Programme support and development activities	Оперативно-функциональное обслуживание и разработка программ (UNTERM) (Operativno-funktional'noe obsluzhivanie i razrabotka programm)
689.	Programme support communication	Информационные средства содействия осуществлению программ (UNTERM) (Informacionnye sredsva sodejstvija osushhestvleniju programm)
690.	Qualified opinion	Мнение с оговорками (аудит) (IFC) (Mnenie s ogovorkami (audit))
691.	Receivable	Дебиторская задолженность (UNCITRAL-1)(Debitorskaja zadolzhennost')
692.	Reportable condition	Ситуация, о которой необходимо сообщать (руководству) (IFC) (Situacija, o kotoroj neobhodimo soobshhat' (rukovodstvu))
693.	Reserved matter	Вопрос, который следует предварительно утвердить акционерами, самой компанией, либо иными вовлеченными лицами (IFC) (vopros, kotoryj sleduet predvaritel'no utverdit' akcionerami, samoj

		kompaniej, libo inymi vovlechennymi licami)
694.	Safe harbor	Меры, предпринимаемые компанией и позволяющие избежать угрозы поглощения, налогов (IFC) (mery, predprinimaemye kompaniej i rozvoljajushhie izbezhat' угрозы pogloshhenija, nalogov)
695.	Scope options	Дополнительные альтернативы (UNTERM) (Dopolnitel'nye al'ternativy)
696.	Self-dealing	Пользоваться имуществом и возможностями компании в личных целях, заключение сделки в собственных интересах (IFC) (Pol'zovat'sja imushhestvom i vozmozhnostjami kompanii v lichnyh celjah, zakljuchenie sdelki v sobstvennyh interesah)
697.	Shareholder of record, stockholder of record, holder of record, owner of record	Лицо, указанное в учетных записях в качестве зарегистрированного держателя ценных бумаг эмитента (IFC) (lico, ukazannoe v uchetnyh zapisjah v kachestve zaregistrirovannogo derzhatelja cennyh bumag jemitenta)
698.	Staggered board of directors	Постепенная смена состава совета директоров, совет директоров, избираемый по частям (средство борьбы с враждебным поглощением) (IFC) (postepennaja smena sostava soveta direktorov, sovet direktorov, izbiraemyj po chastjam (sredstvo bor'by s vrazhdebnym Pogloshheniem))
699.	Statement of requirements	Ведомость потребностей; (OECD-1) . Перечень технических требований (UNTERM) (Vedomost' potrebnostej; Perechen' tehnicheskikh trebovanij)
700.	Subcontracting	Выдача субподрядов, заключение контрактов с субподрядчиками (UNTERM) (Vydacha subpodrjadov, zakljuchenie kontraktov s subpodrjadchikami)
701.	Supermajority, qualified majority of Votes (usually ¾)	Квалифицированное большинство голосов (обычно ¾) (IFC) (Kvalificirovanное bol'shinstvo golosov (obychno ¾))
702.	Support for technical services	Оперативно-функциональное обслуживание технических услуг (UNTERM) (Operativno-funktional'noe obsluzhivanie tehnicheskikh uslug)
703.	Swing space	Подменный фонд (UNTERM) (Podmennyj fond)
704.	Tag-along provisions	Положения о совместной продаже акций в случае продажи акций другими акционерами на тех же условиях (IFC) (Polozhenija o sovmestnoj prodazhe akcij v Sluchae prodazhi akcij drugimi Akcionerami na teh zhe uslovijah)
705.	Tag-along right	Право акционера на продажу своих акций в случае продажи акций другими акционерами на тех же условиях (IFC) (Pravo akcionera na prodazhu svoih akcij v Sluchae prodazhi akcij drugimi Akcionerami na teh zhe uslovijah)
706.	Terms of reference	Техническое задание (OECD-1) (Tehnicheskoe zadanie)
707.	Treasury shares, treasury stock	Акции выпущенные, а затем выкупленные компанией-эмитентом (IFC) (Akcii vypushhennye, a zatem vykuplennye kompaniej-jemitentom)

708.	Umbrella project	Всеобщий (общий) проект (UNTERM) (Vseobshhij (obshhij) proekt)
709.	Unqualified opinion	Мнение без оговорок (аудит) (IFC) (Mnenie bez ogovorok (audit))
710.	Visitors' experience pavilion	Программа обслуживания посетителей (UNTERM) (Programma obsluzhivaniya posetitelej)
711.	Wet lease; wet lease arrangements; wet lease system	Система аренды имущества с техническим обслуживанием (UNTERM) (Sistema arendy imushhestva s tehničeskim obsluzhivaniem)
712.	WAE contract, contract When-actually-employed	Оплата за фактически проработанное время (UNTERM) Контракт на условиях оплаты за фактически проработанное время ((UNTERM)) (Oplata za faktičeski prorabotannoe vremja; Kontrakt na uslovijah oplaty za faktičeski prorabotannoe vremja)
713.	Whistleblower program	Программа по «осведомлению» руководства (IFC) (Programma po «osvedomleniju» rukovodstva)
714.	Winding up (a company)	Прекращение деятельности (компании), ликвидация (компании) (IFC) (Prekrashhenie dejatel'nosti (kompanii), Likvidacija (kompanii))
715.	Zero-base budgeting	Составление бюджета с нулевого уровня (UNTERM) (Sostavlenie bjudzheta s nulevogo urovnja)
716.	Acquisition secured creditor	Обеспеченный кредитор, финансирующий приобретение (UNCITRAL-1) (Obespechennyj kreditor, finansirujushhij priobretenie)
717.	Alternative dispute resolution (ADR)	Альтернативные методы разрешения споров (IFC) (Al'ternativnye metody razreshenija sporov)
718.	Anti-dilution	Меры по предотвращению возможного размывания пакета акций (IFC) (Mery po predotvrashheniju vozmozhnogo Razmyvaniya paketa akcij)
719.	Anti-money laundry	Борьба с отмыванием денег (IFC) (Bořba s otmyvaniem deneg)
720.	Application controls	Прикладные средства контроля (IFC) (Prikladnye sredstva kontrolja)
721.	Asset-backed securities	Ценные бумаги, обеспеченные активами (IFC) (Cennye bumagi, obespechennye aktivami)
722.	Budget and finance section	Секция бюджетно-финансового обслуживания (UNTERM) (Sekcija bjudzhetno-finansovogo obsluzhivaniya)
723.	Comparatives	Сравнительные показатели (IFC) (Sravnitel'nye pokazateli)
724.	Competency assessment	Оценка профессиональных качеств (UN-1) (Ocenka professional'nyh kachestv)
725.	Career development system	Система организации и планирования карьеры (IFC) (sistema organizacii i planirovaniya kar'ery)
726.	Checks and balances	Система «сдержек и противовесов» (IFC) (Sistema «sderzhek i protivovesov»)
727.	Core Value investors	Инвесторы, которые вкладываются в крупные

		компаний, ориентируясь на ключевые коэффициенты компании (IFC) (investory, kotorye vkladyvajutsja v krupnye kompanii, orientirujas' na kljuchevye koefeffienty kompanii)
728.	Committee of Experts on Salary Differentials, Cost of Living Adjustments and Dependency Allowances	Комитет экспертов по пересмотру поправок к окладам, коррективов на стоимость жизни и надбавок на иждивенцев (UNTERM) (Komitet jekspertov po peresmotru popravok k okladam, korrektyvov na stoimost' zhizni i nadbavok na izhdivencev)
729.	Control deficiency	Недостаточность контрольных процедур (IFC) (Nedostatochnost' kontrol'nyh procedur)
730.	Control risk	Риск системы контроля, риск недостаточности контрольных процедур (IFC) (risk sistemy kontrolja, risk nedostatochnosti kontrol'nyh procedur)
731.	Control transaction	Сделка по приобретению контроля (IFC) (Sdelka po priobreneniju kontrolja)
732.	Convertible bonds	Облигации, конвертируемые в акции (IFC) (Obligacii, konvertiruemye v akcii)
733.	Competitor	Конкурирующая компания (IFC) (Konkurirujushhaja kompanija)
734.	Competing claimant	Конкурирующий заявитель требования (UNCITRAL-1) (Konkurirujushhij zajavitel' trebovanija)
735.	Confirmer	Подтверждающее лицо (UNCITRAL-1) (Podtverzdajushhee lico)
736.	Contracts Management Officer	Сотрудник по контролю за использованием контрактов (UNTERM) (Sotrudnik po kontrolju za ispol'zovaniem kontraktov)
737.	Cost-effective	Эффективный с точки зрения затрат (UNTERM) (Jeffektivnyj s toчки zrenija zatrat)
738.	Cross-shareholding	Перекрестное участие в акционерном капитале (IFC) (Perekrestnoe uchastie v akcionernom kapitale)
739.	D&O insurance (directors and Officers liability insurance)	Страхование ответственности должностных лиц (IFC) (Strahovanie otvetstvennosti dolzhnostnyh Lic)
740.	Deadlocks resolution	Механизм разрешения «тупиковых» ситуаций (IFC) (Mehanizm razreshenija «tupikovyh» situacij)
741.	Debt-to-equity ratio, leverage	Соотношение между собственными и заемными средствами (IFC) (Sootnoshenie mezhdru sobstvennymi i zaemnymi sredstvami)
742.	Declare dividends	Объявить о выплате дивидендов (IFC) (Ob"javit' o vyplate dividendov)
743.	Derivatives	Производные ценные бумаги (IFC) (Proizvodnye cennye bumagi)
744.	Diffused ownership	Раздробленность акционерного капитала (IFC) (Razdroblennost' akcinernogo kapitala)
745.	Digital divide	«Цифровая политика» (UN-1) («Cifrovaja politika»)
746.	Dividend risk	Риск неполучения дивидендов (IFC) (Risk nepoluchenija dividendov)
747.	EBITDA (earnings before Interest, tax, depreciation and	Доходы до уплаты процентов, налогов, износа и амортизации (IFC) (Dohody do uplaty procentov,

	amortization	nalogov, Iznosa i amortizaciji)
748.	Enterprise Resource Planning	Планирование общеорганизационных ресурсов (UNTERM) (Planirovanie obshheorganizacionnyh resursov)
749.	Financial Management Information System	Информационная система управления финансовой деятельностью (UNTERM) (Informacionnaja sistema upravljenija finansovoj dejatel'nost'ju)
750.	Fixed dividend	Дивиденд с фиксированной ставкой (IFC) (Dividend s fiksirovannoju stavkoju)
751.	Funds Monitoring Tool	Механизм контроля за средствами миссий (UNTERM) (Mehanizim kontrolja za sredstvami missij)
752.	Generally Accepted Risk Principles (GARP)	Общепринятые принципы управления рисками (IFC) (Obshheprinjatye principy upravljenija Riskami)
753.	Global Competitiveness	Конкурентоспособность на глобальном уровне (UN-1) (Konkurentosposobnost' na global'nom urovne)
754.	Human Resources Network	Сеть по вопросам людских ресурсов (UNTERM) (Set' po voprosam ljudskih resursov)
755.	Internal controls	Формы и методы внутреннего контроля (IFC) (Formy i metody vnutrennego kontrolja)
756.	Key item management reporting system	Система отчетности в области управления по основным направлениям деятельности (UNTERM) (Sistema otchetnosti v oblasti upravljenija po osnovnym napravlenijam dejatel'nosti)
757.	Logical framework techniques; logframe	Методы построения логических рамок (UNTERM) (Metody postroenija logicheskikh ramok)
758.	Major equipment review	Углубленный обзор основного имущества (UNTERM) (Uglublennyj obzor osnovnogo imushhestva)
759.	Management Ownership Committee	Комитет участников по вопросам управления (UNTERM) (Komitet uchastnikov po voprosam upravljenija)
760.	Management Policy Office	Управление по вопросам политики в области управления (UNTERM) (Upravlenie po voprosam politiki v oblasti upravljenija)
761.	Management reform	Реформа государственного управления (UN-1) (Reforma gosudarstvennogo upravljenija)
762.	Management Review Group	Группа по обзору вопросов управления (UNTERM) (Gruppa po obzoru voprosov upravljenija)
763.	Managerial support services	Расходы по вспомогательному обслуживанию (UNTERM) (Rashody po vspomogatel'nomu obsluzhivaniju)
764.	Mandatory bid	Обязательное предложение о покупке (IFC) (Rashody po vspomogatel'nomu obsluzhivaniju)
765.	Matériel management system; asset management system	Система управления материальными средствами (UNTERM) (Sistema upravljenija material'nymi sredstvami)
766.	Monitoring, Evaluation and Consulting Division	Отдел контроля, оценки и консультационных услуг (UNTERM) (Otdel kontrolja, ocenki i konsul'tacionnyh uslug)
767.	Netting agreement	Соглашение о взаимозачёте (UNCITRAL-1)

		(Soglashenie o vzaimozachjote)
768.	Anti-takeover defense	Меры защиты от поглощений (IFC) (Mery zashhity ot pogloshhenij)
769.	One-tier board	Одноуровневая структура совета директоров (IFC) (Odnourovnevaja struktura soвета direktorov)
770.	Pre-emptive right	Преимущественное право приобретения (IFC) (Preimushhestvennoe pravo priobretenija)
771.	Pre-mandate commitment authority	Принятие обязательств до утверждения мандата (UNTERM) (Prinjatие objazatel'stv do utverzhdenija mandata)
772.	Procurement lead time	Время на заготовку материальных средств; время реализации заказа (UNTERM) (Vremja na zagotovku material'nyh sredstv; vremja realizacii zakaza)
773.	Post adjustment	Корректива по месту службы (UNTERM) (Korrektiva po mestu sluzhby)
774.	Project monitoring and evaluation system	Система контроля за выполнением проектов и их оценки (UNTERM) (Sistema kontrolja za vupolnениem proektov i ih ocenki)
775.	Qualified majority voting	Голосование по принципу квалифицированного большинства (IFC) (Golosovanie po principu kvalificirovannogo bol'shinstva)
776.	Regular resources	Средства регулярного бюджета (UNTERM) (Sredstva reguljarnogo bjudzheta)
777.	Related party transaction	Сделка с заинтересованностью (IFC) (sdelka s zainteresovannost'ju)
778.	Representations and warranties	Заверения и гарантии сторон (IFC) (Zaverenija i garantii storon)
779.	Results-based management	Система управления, ориентированная на достижение конкретных результатов (UNTERM) Управление, основанное на результатах(OECD-1) (Sistema upravlenija, orientirovannaja na dostizhenie konkretnyh rezul'tatov; Upravlenie, osnovannoe na rezul'tatah)
780.	Results-oriented annual report	Годовой доклад, отражающий результаты проведенной работы (UNTERM) (Godovoj doklad, otrazhajushhij rezul'taty provedennoj raboty)
781.	Restricted information	Информация ограниченного доступа (IFC) (Informacija ogranichenного доступа)
782.	Retention-of-title right	Право на удержание правового титула (UNCITRAL-1)(Pravo na uderzhanie pravovogo titula)
783.	Risk tolerance	Уровень терпимости к риску (IFC) (Uroven' terpimosti k risku)
784.	Risk-adjusted performance Measurement (RAPM)	Оценка деятельности, скорректированная по степени риска (IFC) (Ocenka dejatel'nosti, skorrektirovannaja po stepeni riska)
785.	Security risk	Риск недостаточного обеспечения безопасности (IFC) (Risk nedostatochnого obespechenija Bezopasnosti)
786.	Self-sustainment standards; performance standards for self-	Нормы материально-технического самообеспечения (UNTERM) (Normy material'no-tehnicheskого)

	sustainment	samoobespechenija)
787.	Senior Executive Service	Категория старших руководящих сотрудников (UNTERM) (Kategorija starshih rukovodjashhih sotrudnikov)
788.	Share buyback	Обратная покупка акций обществом (IFC) (Obratnaja pokupka akcij obshhestvom)
789.	Shareholding Policies	Политика по участию в акционерном капитале, политика по владению акциями (IFC) (Politika po uchastiju v akcionernom Kapitale, politika po vladeniju akcijami)
790.	Shares lock-up	Временное блокирование совершения акционерами сделок с акциями (IFC) (Vremennoe blokirovanie sovershenija Akcionerami sdelok s akcijami)
791.	Special post allowance	Специальная должностная надбавка; надбавка за выполнение особых функций (UNTERM) (Special'naja dolzhnostnaja nadbavka; nadbavka za vypolnenie osobyh funkcij)
792.	Special Voluntary Fund	Специальный фронт добровольных взносов (UNTERM) (Special'nyj front dobrovol'nyh vzosov)
793.	Special Account for Travel Services	Специальный счет расходов на обеспечение проезда (UNTERM) (Special'nyj schet rashodov na obespechenie proezda)
794.	T-bills (treasury bills)	Краткосрочные казначейские облигации (IFC) (Kratkosrochnye kaznachejskie obligacii)
795.	Third-party cost-sharing	Участие третьей стороны в покрытии расходов (UNTERM) (Uchastie tret'ej storony v pokrytii rashodov)
796.	Triple A approach	Подход, основанный на "трех А" (UNTERM) (Podhod, osnovannyj na "treh A")
797.	Two-tier board	Двухуровневая структура совета директоров (IFC) (Dvuhurovnevaja struktura soveta direktorov)
798.	Unquantifiable risks	Риски, неподдающиеся количественному Измерению (Riski, nepoddajushhiesja kolichestvennomu Izmereniju)
799.	Value at risk (VAR)	Стоимость (сумма активов), подверженная риску (IFC) (Stoimost' (summa aktivov), podverzhennaja risku)
800.	Vision and direction	Видение и направление развития (IFC) (Videnie i napravlenie razvitija)
801.	Voluntary Fund	Фонд добровольных взносов (UNTERM) (Fond dobrovol'nyh vzosov)
802.	Work Force Planning Exercise	Мероприятия по планированию штатного расписания (UNTERM) (Meroprijatija po planirovaniju shtatnogo raspisanija)
803.	Affiliate	Аффилированная компания(IFC) (Affiliirovannaja kompanija)
804.	Associate	Ассоциированная компания(IFC) (Associirovannaja kompanija)
805.	Inventory	Инвентарные запасы (UNCITRAL-1) (Inventarnye zapasy)
806.	Monitor	Проводить мониторинг(IFC) (Provodit' monitoring)

Descriptive Translation and Another Equivalent. Descriptive Translation Accompanied by a Term Created by Means of Calque

English term		Russian term
807.	AAA rating (according to Standard and Poor's)	Высший рейтинг, рейтинг AAA (по Классификации агентства Standard and Poor's) (Vysshij rejting, rejting AAA (po Klassifikacii agentstva Standard and Poor's))
808.	audited financial statements	проверенная аудитором финансовая отчетность, аудированная финансовая отчетность (IFC) (proverennaja auditorom finansovaja otchetnost', audirovannaja finansovaja otchetnost')
809.	Business judgment rule	Правило бизнес суждения, правило добросовестности директоров при принятии решений (IFC) (Pravilo biznes suzhdenija, pravilo dobrosovestnosti direktorov pri prinjatii reshenij)
810.	Chief Executive Officer (CEO)	Первый руководитель, высшее должностное лицо (IFC) (pervyj rukovoditel', vysshee dolzhnostnoe lico)
811.	Concentrated ownership	Концентрация собственности, концентрация активов компании в руках одного или небольшой группы акционеров (IFC) (Koncentracija sobstvennosti, Koncentracija aktivov kompanii v rukah odnogo ili nebol'shoj gruppy akcionerov)
812.	Condemnation of equipment	Перевод оборудования в категорию непригодного; списание оборудования (UNTERM) (Perevod oborudovaniya v kategoriju neprigodnogo; spisanie oborudovaniya)
813.	Cost of capital	Стоимость капитала, затраты на привлечение капитала (IFC) (Stoimost' kapitala, zhaty na Privlechenie kapitala)
814.	Disclaimer clause (in contract)	Статья договора, предусматривающая отказ от его условий, защитительная оговорка (IFC) (stat'ja dogovora, predusmatrivajushhaja otkaz ot ego uslovij, zashhititel'naja ogovorka)
815.	Family meeting	Семейное собрание, неформальное собрание семейной компании (IFC) (semejnoe sobranie, neformal'noe sobranie semejnoy kompanii)
816.	Forgery	Подделка документов, подлог (IFC) (Poddelka dokumentov, podlog)
817.	Go public (a company)	Стать публичной (о компании), войти в листинг фондовой биржи (IFC) (Stat' publichnoj (o kompanii), vojti v listing fondovoj birzhi)
818.	Hostile action/forced abandonment factor; hostile action/abandonment factor	Коэффициент учета враждебных действий или (вынужденного) оставления (имущества); фактор враждебного действия/ вынужденного оставления (UNTERM) (Koefficient ucheta vrazhdebnyh dejstvij ili (vynuzhdenного) ostavlenija (imushhestva); faktor vrazhdebного действия/ vynuzhdenного оставления (UNTERM) (Koefficient ucheta vrazhdebnyh dejstvij ili (vynuzhdenного) ostavlenija (imushhestva); faktor

		vrazhdebnogo dejstvija/ vynuždennogo ostavlenija)
819.	Hot line	Линия оповещения, «горячая линия» (IFC) (Linija opoveshhenija, «gorjachaja linija»)
820.	Implementing agency	Организация, осуществляющая проект (UNTERM) (Organizacija, osushhestvljajushhaja proekt)
821.	Level playing field	Равные условия для конкуренции, «единое Игровое поле» (IFC) (Ravnye uslovija dlja konkurencii, «edinoe Igrovoe pole»)
822.	Market risk	Рыночный риск, риск изменения цен на рынке (IFC) (rynnochnyj risk, risk izmenenija cen na rynke)
823.	Mortgage-backed securities	Ценные бумаги, обеспеченные ипотекой, ипотечные ценные бумаги (IFC) (Cennye bumagi, obespechennye ipotekoj, Ipotechnye cennye bumagi)
824.	Non-performing loan	Нестандартный кредит, непроизводительный кредит (кредит, по которому не выполняются условия первоначального соглашения) (IFC) (nestandartnyj kredit, neproizvoditel'nyj kredit (kredit, po kotoromu ne vpolnjajutsja uslovija pervonachal'nogo soglashenija))
825.	Nullify, invalidate (a transaction)	Объявить недействительной, аннулировать, отменить (сделку, операцию) (ob"javit' nedejstvitel'noj, annulirovat', otmenit' (sdelku, operaciju)) (IFC)
826.	Return on assets (ROA)	Доход на активы, рентабельность активов (IFC) (Dohod na aktivy, rentabel'nost' aktivov)
827.	Return on equity (ROE)	Доход от акций, рентабельность Собственного капитала (IFC) (Dohod ot akcij, rentabel'nost' Sobstvennogo kapitala)
828.	Return on investment (ROI)	Доходность инвестиции, доход на вложенный (инвестированный) капитал (IFC) (dohodnost' investicii, dohod na vlozhennyj (investirovannyj) kapital)
829.	Term of office	Срок службы, срок пребывания в должности (IFC) (Srok sluzhby, srok prebyvanija v dolzhnosti)
830.	Window-dressing	Приукрашивание истинного положения дел, «декорирование витрин» (IFC) (Priukrashivanie istinnogo polozhenija del, «dekorirovanie vitrin»)
831.	Risk appetite	Сумма риска, который компания желает Принять, риск-аппетит (IFC) (Summa riska, kotoryj kompanija zhelaet Prinjat', risk-appetit)

Descriptive Translation and Another Equivalent. Descriptive Translation Accompanied by a Term Created by Means of Direct Loan

English term		Russian term
832.	Authorization	Предоставление полномочий, выдача разрешения, авторизация (IFC) (Predostavlenie polnomochij, vydacha razreshenija, avtorizacija)

833.	Benchmarking	Анализ на основе эталонных показателей, (analiz na osnovе etalonnih pokazateley), Сопоставление с эталонными значениями (UN-1) (Analiz na osnovе jetalonnih pokazatelej, (analiz na osnovе etalonnih pokazateley), Sopostavlenie s jetalonnymi znachenijami)
834.	Custodian	Кастодиан, лицо, наделенное ответственностью за доверительное владение (IFC) (Kastodian, lico, nadelennoe otvetstvennost'ju za doveritel'noe vladenie)
835.	Due diligence	Дью дилидженс, всесторонний анализ достоверности предоставляемой информации (ifc) (d'ju dilidzhens, vsestoronnij analiz dostovernosti predostavljaemoj Informacii)
836.	Greenmail	Корпоративный шантаж, гринмейл (IFC) (Korporativnyj shantazh, grinmejл)
837.	Listed (shares)	Включенные в листинг или котирующиеся на фондовой бирже (акции) (IFC) (vkljuchennye v listing ili kotirujushhiesja na fondovoj birzhe (akcii))
838.	Listed company	Листинговая компания; компания, акции которой зарегистрированы на фондовой бирже; компания, включенная в листинг фондовой биржи (IFC) (Listingovaja kompanija; kompanija, akcii kotoroj zaregistrovany na fondovoj birzhe; kompanija, vkljuchennaja v listing fondovoj birzhi)
839.	Stakeholder	(Заинтересованное лицо, стейкхолдер (IFC), заинтересованная сторона(OECD-1) (Zainteresovannoe lico, stejkhoulder, zainteresovannaja storona)

Examples excluded from the classification

840.	Arab International Accounting Conference	Международная конференция арабских стран по вопросам учета (UNTERM) (Mezhdunarodnaja konferencija arabskih stran po voprosam ucheta)
841.	Basil Framework for Internal Control Systems in Banking Organizations , 1998	Рамочное руководство Базельского Комитета по системе внутреннего контроля Для банковских организаций, (UNTERM) 1998 г. (Ramochnoe rukovodstvo Bazel'skogo Komiteta po sisteme vnutrennego kontrolja Dlja bankovskih organizacij, 1998 g.)
842.	Calpres Global Corporate Governance Priciples	Глобальные принципы корпоративного Управления Калифорнийского пенсионного фонда (Принципы calpres) (IFC) [(Global'nye principy korporativnogo Upravlenija Kalifornijskogo pensionnogo fonda (Principy calpres))]
843.	Cardon Report, Brussels Stock Exchange ((UNTERM) 998)	Отчет Кардона, Брюссельская фондовая Биржа (1998 г.) (IFC) (Otchet Kardona, Brjussel'skaja fondovaja Birzha (1998 g.))
844.	Code of Best Practice, Cadbury Committee (1992)	Кодекс наилучшей практики, Комитет Кэдбери (1992 г.) (IFC) (Kodeks nailuchshej praktiki, Komitet Kjedberi

		(1992 g.)
845.	Companies Act (UK)	Закон о компаниях (Великобритания) (IFC) (Zakon o kompanijah (Velikobritanija))
846.	Combined Code on Corporate Governance (Great Britain, 2003)	Объединенный кодекс корпоративного Управления, Великобритания (2003) (IFC) (Ob"edinennyj kodeks korporativnogo Upravlenija, Velikobritanija (2003))
847.	Corporate Governance Code of the Financial Reporting Council, 2003 (UK Combined Code on Corporate Governance)	Кодекс корпоративного управления Совета по финансовой отчетности, 2003 г. (IFC) (Объединенный Кодекс, Великобритания) (Kodeks korporativnogo upravlenija Soveta Po finansovoj otchetnosti, 2003 g. (Ob"edinennyj Kodeks, Velikobritanija))
848.	Contingent-owned equipment	Принадлежащее контингенту снаряжение (UNTERM) (Prinadlezhashhee kontingentu snarjazhenie)
849.	Counterfactual	Контрафакт(ОЕСД-1) (Kontrafakt)
850.	COE negotiations; MOU negotiations	Переговоры о принадлежащем контингентам снаряжении (имуществе) (UNTERM) (Peregovory o prinadlezhashhem kontingentam snarjazhenii (imushhestve))
851.	Commitment gap	Необеспеченность выполнения поставленной боевой задачи личным составом (UNTERM) (Neobespechennost' vypolnenija postavlennoj boevoj zadachi lichnym sostavom)
852.	Contingency allocations	Ассигнования на непредвиденные расходы (UNTERM) (Assignovaniya na nepredvidennye rashody)
853.	Contingency reserve	Резерв на непредвиденные расходы (UNTERM) (Rezerv na nepredvidennye rashody)
854.	Economy	Экономия(ОЕСД-1) (Jekonomija)
855.	Effect	Эффект(ОЕСД-1) (Jeffekt)
856.	Field Mission Logistics System	Система материально-технического обеспечения миссий на местах (UNTERM) (Sistema material'no-tehnicheskogo obespechenija missij na mestah)
857.	Fifth Committee; Administrative and Budgetary Committee	Пятый комитет; Комитет по административно-бюджетным вопросам (UNTERM) (Pjatyj komitet; Komitet po administrativno-bjudzhetnym voprosam)
858.	Financial distress	Бедственное финансовое положение (IFC) (Bedstvennoe finansovoe polozhenie)
859.	Goal	Цель(ОЕСД-1) (Cel')
860.	Gratis Military Officer	Военный сотрудник, прикомандированный на безвозмездной основе (UNTERM) (Voennyj sotrudnik, prikomandirovannyj na bezvozmezdnoj osnove)
861.	IFC Central Asia Corporate Governance Project (CACGP)	Проект IFC по корпоративному управлению в Центральной Азии (IFC) (Proekt IFC po korporativnomu upravleniju v Central'noj Azii)
862.	IFC Corporate Governance Pilot Program	Пилотная программа IFC по корпоративному управлению (IFC) (Pilotnaja programma IFC po korporativnomu upravleniju)

863.	IFC Private Enterprise Partnership (PEP)	Консультативная программа IFC в Восточной Европе и Центральной Азии (IFC) (Konsul'tativnaja programma IFC v Vostochnoj Evrope i Central'noj Azii)
864.	Indicator	Индикатор (OECD-1) (Indikator)
865.	Interregional Fund for Programme Preparation, Promotion and Evaluation	Межрегиональный фонд для подготовки, пропаганды и оценки программ (UNTERM) (Mezhregional'nyj fond dlja podgotovki, propagandy i ocenki programm)
866.	Inter-Agency Procurement Working Group	Межучрежденческая рабочая группа по снабжению (UNTERM) (Mezhuchrezhdenneskaja rabochaja grupa po snabzheniju)
867.	Invitation to bid; invitation for bid; bid notice; tender notice	Заявка на подряд; офферта (UNTERM) (Zajavka na podrjad; oferta)
868.	LIBOR (London Inter-Bank Offered Rate)	Лондонская межбанковская ставка предложения (IFC) (Londonskaja mezhbankovskaja stavka Predlozhenija)
869.	Local Claims Review Board	Комиссия по рассмотрению претензий на местах (UNTERM) (Komissija po rassmotreniju pretenzij na mestah)
870.	Local Committee on Contracts	Местный комитет по контрактам (UNTERM) (Mestnyj komitet po kontraktam)
871.	London Stock Exchange (LSE)	Лондонская фондовая биржа (IFC) (Londonskaja fondovaja birzha)
872.	Measures, analyses and criteria	Меры, анализы и критерии (OECD-1) (Mery, analizy i kriterii)
873.	Mechanical, electrical, plumbing infrastructure	Механическая, электрическая, санитарно-техническая инфраструктура и подвальные помещения (UNTERM) (Mehaničeskaja, jelektričeskaja, sanitarno-tehničeskaja infrastruktura i podval'nye pomeshhenija)
874.	Mine-clearance monitor; quality assurance monitor; monitor	Сотрудник по контролю качества разминирования (UNTERM) (Sotrudnik po kontrolju kachestva razminirovanija)
875.	Mission Succession Planning Programme	Программа обеспечения преемственности в миссиях (UNTERM) (Programma obespečenija preemstvennosti v missijah)
876.	National Association of Securities Dealers (NASD)	Национальная ассоциация дилеров по Ценным бумагам (НАСД) (IFC)
877.	New York Stock Exchange (NYSE)	Нью-Йоркская фондовая биржа (NYSE) (IFC) (nju-yorkskaya fondovaya birzha)
878.	Noblemaire Principle	Принцип ноблмэра (IFC) (UNTERM)
879.	(OECD-1) Principles of Corporate Governance, 2004	Принципы корпоративного управления ОЭСР (Организации Экономического Сотрудничества и Развития), 2004 г. (IFC) (principi korporativnogo upravleniya OESR (organizatziya ekonomičeskogo sotrudničestva y razvitiya))
880.	Open-Ended Working Group on the Revision of WFP's General and Financial Regulations	Рабочая группа открытого состава по пересмотру Общих положений и Финансовых положений МПП (UNTERM) (Rabochaja grupa otkrytogo sostava po peresmotru Obshhijh položenij i Finansovyh položenij MPP)
881.	Phase II (III,IV,V) Working Group	Рабочая группа по этапу II (III, IV, V) вопроса о

	on Reimbursement of Contingent-Owned Equipment	выплате компенсации за принадлежащее контингентам имущество (UNTERM) (Rabochaja grupa po jetaru II (III, IV, V) voprosa o vyplate kompensacii za prinadlezhashhee kontingentam imushhestvo)
882.	Peacekeeping Reserve Fund	Резервный фонд для операций по поддержанию мира (UNTERM) (Rezervnyj fond dlja operacij po podderzhaniju mira)
883.	Recommendations	Рекомендации(OECD-1) (Rekomendacii)
884.	Partners	Партнёры (IFC) (Partnjory)
885.	Results	Результаты(OECD-1) (Rezul'taty)
886.	Sarbanes-Oxley Act, 2002 (USA)	Акт Сарбэйнса-Оксли, 2002 г. (США) (IFC) (Akt Sarbjejnса-Oksli, 2002 g. (SShA))
887.	Sir Adrian Cadbury's Committee	Комитет под председательством сэра Эдриана Кэдбери (IFC) (Komitet pod predsdatel'stvom Sjera Jedriana Kjedberi)
888.	Special Account for Information Technology and Telecommunications Services Costs at Headquarters	Специальный счет расходов на информационно-телекоммуникационное обслуживание в Центральных учреждениях (UNTERM) (Special'nyj schet rashodov na informacionno-telekommunikacionnoe obsluzhivanie v Central'nyh uchrezhdenijah)
889.	Special Account for the Plan of Action to Combat Desertification	Специальный счет для Плана действий по борьбе с опустыниванием (UNTERM) (Special'nyj schet dlja Plana dejstvij po bor'be s opustynivaniem)
890.	Special Account for the United Nations Interim Force in Lebanon	Специальный счет для Временных сил Организации Объединенных Наций в Ливане (UNTERM) (Special'nyj schet dlja Vremennyh sil Organizacii Ob"edinennyh Nacij v livane)
891.	Special Account for the United Nations Observer Group in Central America	Специальный счет для Группы наблюдателей Организации Объединенных Наций в Центральной америке (UNTERM) (Special'nyj schet dlja Gruppy nabljudatelej Organizacii Ob"edinennyh Nacij v Central'noj amerike)
892.	Steering Committee for the Modernization and Integrated Management of United Nations Libraries	Руководящий комитет по модернизации библиотек ООН и комплексному управлению ими (UNTERM) (Rukovodjashhij komitet po modernizacii bibliotek OON i kompleksnomu upravleniju imi)
893.	Sub-Group on Common Premises and Services Project	Группа по Проекту по общим помещениям и услугам ОКГП (UNTERM) (Gruppy po Proektu po obshhim pomeshhenijam i uslugam OKGP)
894.	Temporary Executive Committee Working Group on Programme, Budgetary, Administrative and Organizational	Временная рабочая группа по программным, бюджетным, административным и организационным вопросам (UNTERM) (Vremmenaja rabochaja grupa po programmnyh, bjudzhetnym, administrativnym i organizacionnym voprosam)
895.	The Financial Executives Institute	Институт финансовых исполнительных директоров (IFC) (Institut finansovyh ispolnitel'nyh Direktorov)
896.	The Institute of Management Accountants	Институт управленческих бухгалтеров (IFC) (Institut upravlencheskih buhgalterov)
897.	The (OECD-1) Steering Group on	Руководящая группа ОЭСР по корпоративному

	Corporate Governance	управлению (IFC) (Rukovodjashhaja grupa OJeSR po Korporativnomu upravljeniju)
898.	Trust Fund for Interest on the Contribution to the United Nations Special Account	Целевой фонд для процентов по взносам на Специальный счет Организации Объединенных наций (UNTERM) (Celevoj fond dlja procentov po vzosam na Special'nyj schet Organizacii Ob"edinennyh nacij)
899.	Post-phase V working group	Рабочая группа по рассмотрению вопросов после этапа V (UNTERM) (Rabochaja grupa po rassmotreniju voprosov posle jetapa V)
900.	Programme Fund for the (UNTERM) 990s Goals	Фонд по программам для достижения целей 90-х годов (UNTERM) (Fond po programmam dlja dostizhenija celej 90-h godov)
901.	Under-Five Mortality Reduction Reserve; U5MR Reserve	Резервный фонд для сокращения смертности детей в возрасте до пяти лет (UNTERM) (Rezervnyj fond dlja sokrashhenija smernosti detej v vozraste do pjati let)
902.	United Nations Common Coding System	Общая система кодирования Организации Объединенных наций (UNTERM) (Obshhaja sistema kodirovanija Organizacii Ob"edinennyh nacij)
903.	United Nations Common Supplier Database	Единая база данных Организации Объединенных Наций о поставщиках (UNTERM) (Edinaja baza dannyh Organizacii Ob"edinennyh Nacij o postavshhikah)
904.	United Nations daily allowance for troops; daily allowance to troops	Суточное денежное довольствие для войск Организации Объединенных Наций; суточное денежное довольствие (для войск) (UNTERM) (Sutochnoe denezhnoe dovol'stvie dlja vojsk Organizacii Ob"edinennyh Nacij; sutochnoe denezhnoe dovol'stvie (dlja vojsk))
905.	United Nations Development Account; Development Account	Счет развития (UNTERM) (Schet razvitija)
906.	United Nations Foundation, Inc.	"Юнайтед нейшнз фаундейшн, инк." (Фонд содействия Организации Объединенных Наций) (UNTERM) ("Junajted nejshnz faundejshn, ink." (Fond sodejstvija Organizacii Ob"edinennyh Nacij)
907.	United Nations Fund for International Partnerships	Фонд Организации Объединенных Наций для международного партнерства (UNTERM) (Fond Organizacii Ob"edinennyh Nacij dlja mezhdunarodnogo partnerstva)
908.	United Nations International Partnership Trust Fund	Целевой фонд Организации Объединенных Наций для международного партнерства (UNTERM) (Celevoj fond Organizacii Ob"edinennyh Nacij dlja mezhdunarodnogo partnerstva)
909.	United Nations International Short-term Advisory Resources	Международная краткосрочная консультативная служба Организации Объединенных наций (UNTERM) (Mezhdunarodnaja kratkosrochnaja konsul'tativnaja sluzhba Organizacii Ob"edinennyh nacij)
910.	United Nations Plan	План Организации Объединенных наций (UNTERM) (Plan Organizacii Ob"edinennyh nacij)
911.	Voluntary Fund for the United Nations Decade for Women	Фонд добровольных взносов для Декады женщины Организации Объединенных наций (UNTERM) (Fond dobrovol'nyh vzosov dlja Dekady zhenshhiny)

		Organizacii Ob"edinennyh nacij)
912.	Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East	Рабочая группа по вопросу финансирования Ближневосточного агентства Организации Объединенных Наций для помощи палестинским беженцам и организации работ (UNTERM) (Rabochaja grupa po voprosu finansirovanija Blizhnevostochnogo agentstva Organizacii Ob"edinennyh Nacij dlja pomoshhi palestinskim bezhencam i organizacii rabot)
913.	Working Group on Accounting Standards	Рабочая группа по стандартам учета (UNTERM) (Rabochaja grupa po standartam ucheta)
914.	Working Party on the Medium-term Plan and the Programme Budget	Рабочая группа по среднесрочному плану и бюджету по программам (UNTERM) (Rabochaja grupa po srednesrochnomu planu i bjudzhetu po programmam)
915.	Workshop on Accounting Standards in the Arab Countries	Практикум по стандартам учета в арабских странах (UNTERM) (Praktikum po standartam ucheta v arabskih stranah)

The analysis of a term excluded from classification (most of them are created using Calque)

Contingent-owned equipment

It is a major logistical operation to ensure troops and police units arrive in peacekeeping missions with their own equipment, ready to operate in challenging conditions.

The Contingent Owned Equipment (COE) system was adopted by the United Nations to simplify the means by which countries are reimbursed for providing equipment, personnel and self-sustainment support services to formed military or police contingents in peacekeeping missions (UN Organization).

Calque and DT Принадлежащее контингенту снаряжение (UNTERM)
Prinadlezhaschee kontingentu snaryazhenie
L.t.: equipment owned by contingent
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
RECOMMENDED TRANSLATION: Calque and DT Принадлежащее контингенту снаряжение Prinadlezhaschee kontingentu snaryazhenie L.t.: equipment owned by contingent

The analysis of a term with DT as a recommended translation (initially borrowed by means of another translation method)

Put option (figurative meaning)

An option contract giving the owner the right, but not the obligation, to sell a specified amount of an underlying security at a specified price within a specified time. This is the opposite of a call option, which gives the holder the right to buy shares (Investopedia).

1.	<p>Direct Loan (with assimilation) Опцион «пут» (соглашение, дающее право продать финансовый инструмент по оговоренной цене и в определенный срок)</p> <p>Opcion "put" (soglashenie, daush'ee pravo prodat' finansoviy instrument po ogovorennoy tzene i v opredelennyi srok)</p> <p>L.t.: option "put" (transcription) (an agreement giving the right to sell a financial instrument for a price having been agreed upon and within a certain term)</p> <p>Ruscorpora: M.c.: 1 doc.; N.c.: 8 doc. Срок истечения опциона «пут» - декабрь 2007 года, и, по мнению аналитика Альфа-банка Виталия Купеева, Access Industries воспользуются им, так как текущий курс акций «Комстара» более чем на 50% превышает цену, указанную в опционном соглашении (Александра Крекнина. «Комстар» хочет расти быстрее // РБК Daily, 2007.11.30). Выкуп акций у миноритарных акционеров «Комстара» и опционы «пут» могут обойтись МТС в 850 млн долл. (Антон Бурсак. Запасливый МТС // РБК Daily, 2010.06.30). L.t.: option put (transcription)</p>
2.	<p>Calque (based on Direct Loan) and DT бирж. Опцион продавца (на продажу, "пут") (контракт, дающий покупателю право (но не обязанность) продать соответствующий финансовый инструмент по оговоренной цене в течение определенного времени в обмен на уплату премии; покупаются инвесторами, которые верят в снижение цен инструментов в основе опционов) Academic))</p> <p>Opcion prodavtza (na prodazhu, put) (a cooment)</p> <p>Exchange. Seller's option (for selling, "put") (a contract giving to a buyer the right (but not an obligation) to sell a corresponding financial instrument on a stipulated price during a certain time in exchange for the payment of a bonus; are bought by the investors, who believe in lowering the prices for the instruments as a base of the options).</p> <p>Ruscorpora: 0 matches</p>
3.	<p>Pure DT Опционное соглашение о продаже/на продажу (Ruscorpora)</p> <p>Opcionnoe soglasheniye o prodazhe/na prodazhu</p> <p>L.t.: an option agreement about/for sale</p> <p>Ruscorpora: N.c.: 3 doc. Кроме того, «Система» заключила опционное соглашение о продаже (put option) на 51% акций Shyam Telelink Ltd. по цене не ниже, чем цена покупки, которое может быть исполнено в течение года со дня покупки 10% акций Shyam Telelink Ltd (Антон Бурсак. Право на выход // РБК Daily, 2007.10.24).</p>
4.	<p>Calque + direct loan Бирж. пут-опцион (Academic) (see the abovementioned comment)</p>

	Put-opcion
	L.t.: (exchange) put-option
	Ruscorpora: 1 match for PUT OPTION DEED В рамках сделки он заключил с покупателями пакета соглашение о так называемом пут-опционе (put option deed) (Анастасия Мишанина. Зюзин продал 1,9% акций «Мечел» в рамках частной сделки // РБК Дейли, 2012.07.17).
5.	Direct loan (short form) бирж. пут (see the abovementioned comment)
	Transcription of 1 term component
	L.t.: exchange. put
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Pure DT Опционное соглашение о продаже Optzionnoe soglashenije o prodazhe L.t.: an option agreement for sale	

Appendix 2. Classification and Analysis of Descriptive Terms

1. Amicably

Amicable: having or marked by agreement in feeling or action <the contract negotiations between the hotel workers and management were reasonably *amicable*> (Merriam-Webster).

1.	Pure DT
	По взаимному согласию (IFC)
	Po vzaimnomu soglasiju
	L.t.: on mutual agreement
	Ruscorpora: M.c.: 3 doc.; N.c.: 92 doc. Компетентные органы Договаривающихся Государств принимают по взаимному согласию решения о том, как реализовать предусмотренные настоящим Соглашением нормы, касающиеся удержания налогов у источника (Договор о налогообложении (1999). Ruscorpora) L.t.: take decisions under a mutual agreement
2.	Pure DT
	Путем переговоров (IFC)
	Putjom peregovorov
	L.t.: by means of negotiations
	Ruscorpora: M.c.: 12 doc., N.c.: 144 doc. Все споры, возникающие между сторонами, решаются путём переговоров . (Договор о доступе в интернет (2003). Ruscorpora) L.t.: all the disputes arising between the parties are solved by means of negotiations
3.	Pure DT (general use)
	Мирным путём (Lingvo Law)
	Mirnym putjom
	L.t.: in a peaceful way
	Ruscorpora (general use): N.c.: 385 doc., M.c.: 5 doc. «Оппозиционные политические организации хотели бы решать проблемы мирным путем . (Матвей Свичеревский. «Другая Россия» призывает создать Фронт Национального спасения // Новый регион 2, 2011.02.24)
4.	Pure DT (general use)
	Дружеским образом (Lingvo Law)
	Druzheskim obrazom
	L.t.: in a friendly way
	Ruscorpora: 0 mathes General use
5.	Direct equivalent (general use)
	Дружески; дружественно; дружелюбно (Lingvo Universal)
	Druzheski; druzhestvenno; druzheljubno L.t.: in a friendly way, in a friendly manner
RECOMMENDED TRANSLATION:	
Pure DT	
путём переговоров	
putjom peregovorov (L.t.: by means of negotiations)	
Or	
Pure DT (general use)	

Мирным путём (Lingvo Law)
Mirnum putjom
L.t.: in a peaceful way

2. Bearer form

bearer bond: a fully negotiable bond payable to its bearer (Merriam-Webster, 1996).

bearer security = bearer bond

A security for which proof of ownership is possession of the security certificate; this enables such bonds to be transferred from one person to another without registration. No register of ownership is kept by the company in whose name it is issued (Academic).

A security not registered in the

issuing corporation's books but that is payable to its bearer (the person possessing it) (Academic).

1.	Pure DT
	На предъявителя (ценная бумага) (IFC)
	Na pred"javitelja (cennaja bumaga)
	L. t.: For the holder/bearer
	Ruscorpora: М.с.: 60 doc.; N.с.: 75 doc. Российская Федерация, субъекты РФ и муниципальные образования могут осуществлять эмиссию различных видов ценных бумаг: а) в форме облигаций и иных ценных бумаг; б) кратко-, средне- и долгосрочные; в) именные и на предъявителя ;...((Статистическое исследование рынков долговых и производных ценных бумаг (2004) // «Вопросы статистики», 2004.07.29)). L.t.: personal and to (its) holder
2.	Calque (Construction with preposition)
	Форма на предъявителя (форма ценных бумаг, при которой доказательством права собственности на ценную бумагу является обладание ее сертификатом) (Academic)
	Forma na pred"javitelja (forma cennyh bumag, pri kotoroj dokazatel'stvom prava sobstvennosti na cennuju bumagu javljaetsja obladanie ee sertifikatom)
	L.t.: the form to (its) bearer (presenter) (a form of securities under which the ownership right justification on the security is the holding of a certificate)
	Ruscorpora: М.с.: 1 doc. ...первые облигации ЗАО «Стройметресурс» — крупнейшего застройщика Подмоскovie на сумму 30 млн рублей будут размещаться на внебиржевом рынке и в бумажной форме на предъявителя (Юлия Ефимова. Облигация векслю не помеха (2002) // «Финансовая Россия», 2002.09.19). L.t.: in a paper form to (its) presenter
3.	Calque (Pure Calque)
	Предъявительская форма (Academic)
	Pred"javitel'skaja forma
	L.t.: the presenter's (bearer's) form
	Ruscorpora: 0 examples
RECOMMENDED TRANSLATION: Pure DT	
Ценная бумага на предъявителя	
Cennaja bumaga na pred"javitelja	
A security for the bearer	

3. By-laws

A rule adopted by an organization chiefly for the government of its members and the regulation of its affairs (Merriam-Webster).

By-laws are internal documents, a set of rules that enables each organization to conduct its affairs (Srinivas, 2014); the bylaws of a corporation contain the rules and procedures that govern the rights and powers of shareholders, directors, and officers (All Business).

The official rules and regulations which govern a corporation's management (InvestorWords); bylaws are the rules of a corporation, established by the board of directors during the process of starting a corporation (About.com).

1.	<p>Additional or irrelevant components Внутренние документы, правила и положения (компаний) (IFC) Vnutrennie dokumenty, pravila i polozhenija (kompanii) L.t.: internal documents, rules and provisions (of a company) Ruscorpora: 0 doc.</p>
2.	<p>Pure DT Внутренние документы (компаний) (Ruscorpora) Vnutrennie dokumenty (kompanii) L.t.: internal documents (of a company) Ruscorpora: N.c.: 6 doc., M.c.: 1 doc. ... на основе российских аналогов формируются учетная политика, отвечающая требованиям МСФО, которая войдет в комплект финансовой отчетности, и рабочий план счетов (если это необходимо), который является внутренним документом компании (Трансформация российской отчетности в отчетность, составленную в соответствии с МСФО (2004) // «Бухгалтерский учёт», 2004.12.06). L.t.: an internal document of a company</p>
3.	<p>Additional or irrelevant components Внутренние документы общества (Ruscorpora) Vnutrennie dokumenty obshhestva L.t.: internal documents of society Ruscorpora: M.c.: 23 documents., N.c.: 89 doc., Кстати, собрание обновило ряд внутренних документов акционерного общества, в том числе его устав (Юрий Николаев. Буря в кузове КамАЗа. На предприятии обещают реструктуризацию без сокращений (2002) // «Известия», 2002.06.30). L.t.: a number of internal documents of a joint-stock company документы, подтверждающие права общества на имущество, находящееся на его балансе; внутренние документы общества; положение о филиале или представительстве общества; (Федеральный закон «Об акционерных обществах» (1995) // , 2004). L.t.: internal documents of a society</p>
5.	<p>Pure DT (law term) Постановление органа местной власти (Lingvo) Postanovlenie organa mestnoj vlasti L.t.: the order of a local authority Ruscorpora: N.c.: 1 doc. Так, по требованию прокуратуры Челябинской области отменено постановление представительного органа местной власти Октябрьского района об утверждении положения о налоге на рекламу <...> (Итоговый выпуск (вечерний) – 16.02.06 18:35 – Челябинск // Новый регион 2, 2006.02.17).</p>

6.	Pure DT Подзаконный акт (Lingvo)
	Podzakonnyj akt
	L.t.: subordinate legislation act
	Ruscorpora: N.c.: 98 doc. С вводом в действие Федерального закона «Отехническом регулировании» и других подзаконных актов обозначился системный подход и проблемам обеспечения безопасности (промышленной, экологической) (Создание системы безопасной эксплуатации газопромышленного оборудования (2004) // «Газовая промышленность», 2004.10.25).
7.	Pure DT Правила внутреннего распорядка (корпорации, общества) (Lingvo Economics)
	Pravila vnutrennego raspordjaka (korporacii, obshhestva)
	L.t.: the rules of internal order (of a corporation, a society)
	Ruscorpora: M.c.: 18 doc. (2000-...)
8.	Additional or irrelevant components Копия устава и/или нормативных документов, регулирующих деятельность организации (UN ESC -1)
	Kopija ustava i/ili normativnyh dokumentov, regulirujushhih dejatel'nost' organizacii
	L.t.: a copy of a charter and/or normative documents regulating the activity of an organization)
	Ruscorpora: 0 doc.
7.	Additional or irrelevant components Копии документов, где расписаны права и обязанности (Ruscorpora)
	Kopii dokumentov, gde raspisany prava i objazannosti
	L.t.: Copies of the documents where the rights and obligations are described
	Ruscorpora: 1 doc. <...> согласно соглашению, банк обязан подтвердить получение копий документов, где расписаны права и обязанности члена Visa , и инструкции для пользователей ее услугами – By-Laws and Operating regulation of owner (Ruscorpora) (Светлана Барсукова. Visa пожалеет, что стала первой? // РБК Daily, 2004.08.05) Lit: according to the agreement the bank should confirm that the copies of the documents, describing the rights and obligations of Visa members and instructions for the service users, were received
8.	Direct equivalent Положения (IFC-RCGP)
	Polozhenija
	L.t.: Provisions
	A comment: “положение” has another meaning: “position”, which complicates the search of examples. Examples: company has developed and follows by-laws regulating the activities and working procedures of the corporate bodies... (IFC-RCGP). В обществе приняты положения, регулирующие деятельность и порядок работы корпоративных органов ... (IFC- RCGP (Russian))
9.	Direct equivalent Устав (организации) (Lingvo)
	Ustav (organizacii)
	L.t.: a charter

	<p>Examples: Ruscorpora: М.с.: 329 doc. Н.с.: 3 601 doc. Это право выбора образовательного учреждения, которое прописано в уставе (Ольга Крыльцова. Тюменские выпускники предпочитают ЕГЭ по обществознанию, физике, биологии // Комсомольская правда, 2011.05.13).</p>
10.	Pure DT
	Уставные нормы (Lingvo Economics)
	Ustavnye normy
	L.t.: charter standards
	<p>Ruscorpora: Н.с. 9 doc. За неисполнение уставных норм лиги исключены «Кавказтрансгаз» (Изобильный), «Жемчужина» (Буденновск) и «Балтика-Тарко» (Калининград) (Второй дивизион выходит на поле без элистинского «Урала» // Советский спорт, 2005.03.23).</p>
RECOMMENDED TRANSLATION: Pure DT	
Внутренние документы (компании)	
Vnutrennie dokumenty (kompanii)	
L.t.: internal documents (of a company)	

4. Cost data format; format for the cost data; cost format

Standardized tables sent to Member States for them to provide data on the changes in cost (purchase, maintenance, POL, etc.) of contingent-owned equipment, changes that will be taken into account in revised reimbursement rates (UNTERM Organization).

1.	Pure DT
	Нормативы эксплуатации и ставок возмещения (UNTERM)
	Normativy jekspluatacii i stavok vozmeshhenija
	L.t.: standards of maintenance and reimbursement rates
	<p>Ruscorpora: 0 full matches Их внутренний норматив эксплуатации при этом сокращался с 4 до 3,5 лет (Алексей Виноградов. «Газели» будут бегать три года // РБК Daily, 2004.04.14). L.t.: an internal maintenance standard</p>
2.	Calque and DT
	Ставка возмещения расходов (Ruscorpora)
	Stavka vozmeshhenija rashodov
	L.t.: a reimbursement rate (of costs)
	<p>Ruscorpora: М.с.: 1 doc. Для справки, средняя ставка возмещения расходов по сбору налогов в Италии составляет около 3% (Stille, 1995).) (Ж. М. Елубаева. Система распределения доходных источников в Итальянской республике (2003) // «Финансы и кредит», 2003.05.19). L.t.: an average reimbursement rate of the costs on the tax collection</p>
3.	Calque (Construction with preposition)
	Данные о затратах (Lingvo)
	Dannye o zatratah
	L.t.: data about expenses

	<p>Ruscorpora: M.c.: 12 doc. N.c.: 8 doc. Оценка будет грубой, поскольку нет эксплуатационных характеристик, фактических данных о затратах. (коллективный. Форум: Российский атом. Проект ПРОРЫВ (2012)). Приводятся данные как о текущих затратах, так и об инвестициях в основной капитал и нематериальные активы (Направления развития статистики информационных технологий (2004) // «Вопросы статистики», 2004.11.18).</p>
4.	<p>Pure DT Статистика издержек производства (Lingvo) Statistika izderzhek proizvodstva L.t.: statistics of production cost (expenses) Ruscorpora: 0 full matches Note: рост/снижение производства (increase/decrease of production) Топ-менеджер подчеркнул, что высокий уровень рентабельности достигается в его фирме в первую очередь благодаря снижению издержек производства (Перевод Александра Полоцкого. США начали «солнечную войну» против Китая // РБК Дейли, 2012.05.21).</p>
<p>RECOMMENDED TRANSLATION: Calque and DT данные о затратах и ставках возмещения Dannye o zatratah i stavkah vozmeshhenija Data about expenses and reimbursement rates</p>	

5. e-Benefits

A central location for Veterans, Service Members, and their families to research, find, access, and, in time, manage their benefits and personal information (E-benefits).

1.	<p>Pure DT Электронное оформление пособий и льгот (UNTERM) Jelektronnoe oformlenie posobij i l'got L.t.: electronic registration of grants and benefits Ruscorpora: 0 matches The Internet: not used except for online dictionaries and glossaries</p>
2.	<p>Direct equivalent Электронное пособие Jelektronnoe posobie L.t.: Electronic Benefit Ruscorpora: General use: Electronic manual The Internet: the term is often used with the following meaning: “electronic textbook”</p>
3.	<p>Direct equivalent Электронные льготы Jelektronnye l'goty L.t.: Electronic Benefits (social benefits) Examples: 0 Ruscorpora The Internet: quite often used Электронные льготы В Киеве презентовали проект по внедрению на Украине концепции общегосударственной автоматизированной системы «Электронное социальное удостоверение» (Karty v Ruki: Socpomoshh' Perechisljat na Kartochnye Scheta, 2011).</p>
<p>RECOMMENDED TRANSLATION: Direct equivalent Электронные льготы</p>	

6. Empowerment

A management practice of sharing information, rewards, and power with employees so that they can take initiative and make decisions to solve problems and improve service and performance (Business Dictionary).

1.	Pure DT
	Расширение прав и возможностей (UN-1)
	Rasshirenje prav i vozmozhnostej
	L.t.: expansion of rights and possibilities
2.	Ruscorpora: M.c.: 3 doc., N.c.: 2 doc. На встрече в Кремле с участниками международной конференции "Расширение прав и возможностей—через закон и правосудие" президент однозначно заявил о своем отношении к смертной казни: он против ее восстановления (Строганов Юрий. ПРЕЗИДЕНТ ПРОТИВ СМЕРТНОЙ КАЗНИ // Труд-7, 2001.07.11). L.t.: expansion of rights and possibilities
	Pure DT + a comment
	упр. Расширение полномочий (работника) (предоставление работнику права принимать управленческие решения в области его компетенции; один из способов повышения эффективности управления) (Academic)
	upr. Rasshirenje polnomochij (rabotnika) (predostavlenie rabotniku prava prinimat' upravlencheskie reshenija v oblasti ego kompetencii; odin iz sposobov povyshenija jeffektivnosti upravlenija)
3.	L.t.: (management) expansion of power (of an employee) (note: upr. = upravlenie = governance (assignment to an employee of the right to take managerial decisios under his or her competence; one of the means to increase the effectiveness of management)
	Ruscorpora: M.c.: 40 doc., N.c.: 140 doc.
	Pure DT
	Расширение прав и полномочий (Ruscorpora)
4.	Rasshirenje prav i polnomochij
	L.t.: expansion of rights and power
	Ruscorpora: M.c.: 1 doc., N.c.: 1 doc. По словам председателя Донецкого областного совета Анатолия Ближнюка, предложенная Концепция вместо расширения прав и полномочий местного самоуправления предлагает внедрить жесткую административную вертикаль власти (Дмитрий Орлов. Облсовет Донецка раскритиковал планы Минрегионстра // Новый регион 2, 2008.04.08).
	Ruscorpra: 0 examples
5.	Additional or irrelevant components
	Оформление доверенности, полномочия (Academic)
	Oformlenie doverennosti, polnomochija
	L.t.: registration of attorney, authority

	Ruscorpora: оформление полномочия: М.с.: 1 doc. , N.с.: 1 doc. Оформление полномочий представителя М.с.: 3 doc. N.с.: 16 doc. (Гражданский процессуальный кодекс Российской Федерации (2002) // 2004) Lit.: registration of attorney of a representative
6.	Direct equivalent (general use) Доверенность (Academic; Lingvo Universal)
	Doverennost'
	L.t.: attorney
7.	Direct equivalent (general use) (у)полномочие (Academic; Lingvo Universal)
	(u)polnomochie
	L.t.: authority
RECOMMENDED TRANSLATION: Pure DT Расширение полномочий Rasshirenie polnomochij Expansion of power	

7. Entitlement

A right to benefits specified especially by law or contract

A government program providing benefits to members of a specified group; *also* : funds supporting or distributed by such a program (Merriam-Webster).

1.	Additional or irrelevant components Материальные права (UN-1)
	Material'nye prava
	L.t.: tangible rights
	Ruscorpora: М.с.: 86 doc.; N.с.: 16 doc. Коллегией решение районного суда было признано ошибочными и основанными на неправильном применении норм материального права (Александру Кирюхину отказали в удовлетворении иска // Комсомольская правда, 2009.07.22). L.t.: tangible rights
2.	Pure DT Собственные Права (Ruscorpora)
	Sobstvennyye Prava
	L.t.: Own rights
	Ruscorpora: Parallel Corpus: 1 example Они существуют в тотальной Культуре Собственных Прав (Хелен Филдинг. Дневник Бриджит Джонс). Sobstvennyh prav (nominative case – sobstvennyye prava) They exist in a total Culture of Entitlement (Helen Fielding. Bridget Jones's Diary (1996)). L.t.: own rights
3.	A comment (статья бюджетных расходов, связанная с выполнением законодательно утвержденной программы) (Academic)
	(stat'ja bjudzhetnyh rashodov, svjazannaja s vypolnieniem zakonodatel'no utverzhdennoj programmy)
	L.t.: (an expense item connected to the fulfillment of the legally established programme)

4.	Pure DT Положенная, установленная норма (Academic)
	Polozhennaja, ustanovlennaja norma
	L.t.: due established norm
5.	Pure DT Специальное право (на помощь, пособие и т. п.) (Academic; Lingvo Universal)
	Special'noe pravo (na pomoshh', posobie i t. p.)
	L.t.: Right (for help, benefits etc.) (a note: spetz. = special)
6.	Direct equivalent (general use) Предоставление права (на совершение какого-л. действия) (Academic)
	Predostavlenie prava (na sovershenie kakogo-l. dejstvija)
	L.t.: assignment of a right See empowerment
7.	Additional or irrelevant components Компенсационная выплата (Academic)
	Kompensacionnaja vyplata
	L.t.: compensational payment
8.	Additional or irrelevant components юр., соц., амер. право на получение пособия, субсидии право на социальную помощь (пособия и т. п.) (Academic)
	jur., soc., amer. pravo na poluchenie posobija, subsidii pravo na social'nuju pomoshh' (posobija i t. p.)
	L.t.: the right to receive a benefit, a subsidy The right for the social help (subsidy etc.) (note: yur., sotz., amer. = uridichenskaya, social, american = law, social, american)
9.	Direct equivalent (general use) Субсидия (Academic)
	Subsidija
	L.t.: subsidy, grant
RECOMMENDED TRANSLATION: Pure DT (Специальное) Право (на помощь, пособие и т. п.); Spetzial'noje Pravo (na pomosch, posobie etc.) L.t.: A special right (for help, benefits etc.) (a note: spetz. = special)	

8. Feedback

The partial reversion of the effects of a process to its source or to a preceding stage (Merriam-Webster)
Process in which the effect or output of an action is 'returned' (fed-back) to modify the next action (Business Dictionary).

1.	Pure DT (general use) Обратная связь (OECD-1; Lingvo)
	Obratnaja svjaz'
	L.t.: reverse connection

	<p>Ruscorpora: М.с.: 462 doc., N.с.: 543 doc. При ТРВК номинальный валютный курс имеет эндогенную природу, иными словами, существует обратная связь между инфляцией и номинальным курсом (С. Р. Моисеев. Таргетирование реального валютного курса: теория, мировая практика и возможность применения в России (2003) // «Финансы и кредит», 2003.02.03). L.t.: reverse connection between inflation and nominal rate</p>
2.	<p>Additional or irrelevant components Эк. связь производителя с потребителем (Academic; Lingvo Universal) Jek. svjaz' proizvoditelja s potrebitelem L.t.: the connection of a manufacturer with a consumer</p>
3.	<p>Additional or irrelevant components Эк. информация от потребителя (Academic, Lingvo Universal) Jek. informacija ot potrebitelja L.t.: <i>economics</i> the information from the consumer</p>
4.	<p>Additional or irrelevant components Используемые результаты, полученные в другой области знания (Academic) Ispol'zuemye rezul'taty, poluchennye v drugoj oblasti znanija L.t.: the used results, retrived from another field of knowledge</p>
5.	<p>A comment упр. (информация о результатах определенных действий для внесения поправок в будущие решения) (Academic) упр. (informacija o rezul'tatah opredelennyh dejstvij dlja vnesenija popravok v budushhie resheni) L.t.: governance (gov.) (the infromation about the results of certain actions for making amendmends to the future decisions)</p>
6.	<p>A comment упр. (регулярные отчеты исполнителей о текущей деятельности) (Academic) упр. (reguljarnye otchety ispolnitelej o tekushhej dejatel'nosti) L.t.: regular report of the performers about current activity</p>
<p>RECOMMENDED TRANSLATION: Pure DT (general use) Обратная связь Obratnaya svyaz' ; L.t.: the connection back</p>	

9. Financial distress

Financial distress is a condition where a company cannot meet, or has difficulty paying off, its financial obligations to its creditors, typically due to high fixed costs, illiquid assets or revenues sensitive to economic downturns (Investopedia).

1.	<p>Calque and DT Бедственное финансовое положение (IFC)</p>
	<p>Bedstvennoe finansovoe polozhenie</p>
	<p>L.t.: disastrous financial situation</p>
	<p>Ruscorpora: М.с.: 4 doc., N.с.: 7 doc. Подобные комментарии известный инвестор сделал на фоне растущей доходности португальских государственных облигаций, которые уже установили новые максимумы (8,05%) из-за ожиданий инвесторов скорого вмешательства ЕС в бедственное финансовое положение страны (Евгений</p>

	Басманов. Баффет не исключает коллапса единой европейской валюты // РБК Daily, 2011.03.25).
2.	Calque and DT Финансы Критичное финансовое положение (Academic)
	Finansy Kritichnoe finansovoe polozhenie
	L.t.: a critical financial situation
	Ruscorpora: N.c.: 1 doc. У испанцев настолько критичное финансовое положение , что в Москву они не взяли ни одного б оленьщика (Дмитрий Егоров. И «Петя» не помог. За поражением «Химок» наблюдали родные финского защитника Петтери Копонена // Советский спорт, 2013.03.29).
3.	Direct equivalent Финансовые затруднения (Academic)
	Finansovye zatrudnenija
	L.t.: financial trouble
	Ruscorpora: General meaning M.c.: 32 doc., N.c.: 137 doc. Это грозит массовыми финансовыми затруднениями и уходом страховщиков с рынка (Мария Каверина. ОСАГО перевалит за 100 млрд рублей // РБК Дейли, 2013.05.29).
RECOMMENDED TRANSLATION: Calque and DT Бедственное финансовое положение Bedstvennoe finansovoe polozhenie L.t.: disastrous financial situation	

10. Finding

The result of a judicial examination or inquiry.

The results of an investigation — usually used in plural (Merriam-Webster).

1.	Pure DT Выявленный факт (OECD-1)
	Vyjavlennyj fakt
	L.t.: a revealed fact
	Ruscorpora: M.c.: 12 doc.; N.c.: 205 doc. Основной проблемой остается недостаточно оперативное реагирование на выявленный факт незаконного размещения. (Екатерина Севрюкова. Новый глава департамента рекламы Москвы Владимир Черников: «Перед нами стоит задача навести в городе порядок» // РБК Daily, 2011.04.04) L.t.: a revealed fact
2.	Additional or irrelevant components Полученные данные, сведения (Lingvo Universal)
	Poluchennyye dannyye, svedeniya
	L.t.: retrieved data, information
3.	Direct equivalent (general use) Находка, открытие, обнаружение (Academic, Lingvo Universal)
	Nahodka, otkrytie, obnaruzhenie
	L.t.: finding, discovery, revealence
4.	Direct equivalent (general use) Вывод (Academic)
	Vyvod

	L.t.: a conclusion
5.	Direct equivalent (general use) Заключение (Academic, Lingvo Universal)
	Zakljuchenie
	L.t.: conclusion
RECOMMENDED TRANSLATION: Pure DT Выявленный факт Vyivlenniy fact; L.t.: a revealed fact	

11. Fixing date

Two days prior to settlement date. For Forward Rate Agreements it is the date on which the market rate is set for calculating the amount payable or receivable (SmallBiZ).

1.	Calque and DT Дата закрытия реестра (IFC)
	Data zakrytija reestra
	L.t.: the date of regiser closure
	Ruscorpora: M.c.: 3 doc., N.c.: 30 doc. Дивиденды должны еще утвердить акционеры: годовое собрание пройдет 27 июня, а дата закрытия реестра — 11 мая (Галина Старинская. ЛУКОЙЛ хочет чаще выплачивать дивиденды // РБК Дейли, 2012.04.28).
2.	Calque Дата фиксации (Academic)
	Data fiksacii
	L.t.: the date of fixing
	Ruscorpora: 0
3.	Calque and DT Дата фиксации реестра (Ruscorpora)
	Data fiksacii reestra
	L.t.: the date of register fixing
	Ruscorpora: 1 doc. Информация о дивидендах и дате фиксации реестра к годовому собранию (коллективный. Форум: Спекулянты за работой (2011))
	Calque Дата установки (Academic)
	Data ustanovki
	L.t.: the date of adjustment
	Ruscorpora: general meaning
	Calque and DT Установка ставки (Academic)
	Ustanovka stavki
	L.t.: the adjustment of the rate
	Ruscorpora: 0 examples, not clear form of the term
RECOMMENDED TRANSLATION: Calque and DT Дата закрытия реестра Data zakrytija reestra L.t.: the date of regiser closure	

12. Line budgeting (line item budget)

A budget in which the individual financial statement items are grouped by cost centers or departments (Business Dictionary).

1.	Additional or irrelevant components Предметы текущих поставок (UNTERM)
	Predmety tekushhih postavok
	L.t.: subjects of current supplies
	Ruscorpora: 0 full matches See the use: Ведь мы не только занимаемся накоплением резервных объемов топлива — мы должны будем обеспечить текущие поставки топлива на энергообъекты для успешного прохождения осенне-зимнего сезона (Игорь Юсуфов: «За подготовку к зиме отвечают все» (2001) // «Известия», 2001.08.30). Текущие поставки по соглашению должны были производиться по 50-процентной предоплате, полный расчет за поставленное топливо муниципалитетам необходимо было осуществлять не позднее 15 числа месяца, следующего за месяцем отгрузки. (Антон Незнамов. Долг платежом страшен (2003) // «Восточно-Сибирская правда» (Иркутск), 2003.06.21) L.t.: current supplies
2.	Direct equivalent Line – item budget (budgeting) <i>фин., учет</i> постатейный бюджет постатейное бюджетирование (Academic)
	fin., uchet postatejnyj bjudzhet postatejnoe bjudzhetirovanie
	L.t.: Item-by-item budghet (budgeting)
	Ruscorpora: 0 matches The Internet: quite often used Наиболее ранний по времени появления подход к составлению бюджета — линейно-объектный или постатейный бюджет остается самым популярным у всех органов власти благодаря точности отчетности и простоте контроля. Utkin & Denisov, 2001) The Internet: линейно-объектный бюджет (linejno-objektnyj budzhet) – Pure Calque Ruscorpora: 0 matches
3.	Pure DT <i>фин., учет</i> бюджет с постатейной разбивкой (Academic)
	fin., uchet bjudzhet s postatejnoj razbivkoj
	L.t.: a budget with an item-to-item separation Ruscorpora: 0 full matches
4.	Pure DT Постатейная роспись (годового) бюджета (Ruscorpora)
	Postatejnaja rospis' (godovogo) bjudzheta
	L.t. item-to-item description of an annual budget
	Ruscorpora: M.c.: 1 doc. Основные параметры бюджета были утверждены мэром города Вадимом Булавиновым еще 6 января, а к сегодняшнему дню Департамент финансов завершил постатейную роспись годового бюджета города (Итоговый выпуск вечерний – 11.01.04 18:00 // Новый

регион 2, 2005.01.12).
RECOMMENDED TRANSLATION: Direct equivalent (+ elements of calque) постатейный бюджет; постатейное бюджетирование¹ postatejnyj bjudzhet; postatejnoe bjudzhetirovanie L.t.: Item-by-item budghet (budgeting)

13. Management override

“Management override” means overruling or circumventing prescribed policies or procedures for illegitimate purposes – such as personal gain or an enhanced presentation of a department’s financial condition or compliance status (Vermont).

1.	Pure DT Превышение полномочий должностными лицами (Ruscorpora) Prevyshenie polnomochij dolzhnostnymi licami L.t.: the exceeding/abuse of their authorities by the official persons Ruscorpora: N.c.: 9 doc. Не устраивает представителей малого бизнеса и необоснованно завышенные, по их мнению, ставки земельного налога, арендной платы за землю и корректирующий коэффициент единого налога на вмененный налог, а также превышение полномочий должностными лицами органов государственной власти местного самоуправления при проведении различных контрольных и надзорных мероприятий (Итоговый выпуск (вечерний) – 26.10.05 19:10 – Челябинск // Новый регион 2, 2005.10.27).
2.	Pure DT Превышение должностных/служебных полномочий руководством (Ruscorpora) Prevyshenie dolzhnostnyh/sluzhebnyh polnomochij rukovodstvom L.t.: abuse of post/office authority by management Ruscorpora: N.c.: 3 doc. Уголовное дело возбуждено по факту превышения должностных полномочий руководств ом Минобороны, десантировавшим солдат на дачу (Анастасия Морылева, Елизавета Маेतная. Дорога к даче зятя Сердюкова уничтожает рыбное хозяйство Астрахани // Известия, 2013.02.28).
3.	Additional or irrelevant components Превышение полномочий со стороны руководства (IFC) Prevyshenie polnomochij so storony rukovodstva L.t.: abuse of authority by (from the side of) management Ruscorpora: N.c.: 1 doc. Пресс-служба прокуратуры Свердловской области, в частности, сообщила, что «по факту превышения служебных полномочий со стороны руководства Кировского РУВД Екатеринбурга, связанного с незаконной реализацией изъятого имущества, органами прокуратуры возбуждено уголовное дело по признакам преступления, предусмотренного части 1 статьи 286 УК РФ «Превышение должностных полномочий» (Итоговый Выпуск Вечерний – 19.03.04 18:10 // Новый регион 2, 2004.03.20).
RECOMMENDED TRANSLATION: Pure DT Превышение должностных/служебных полномочий руководством Prevyshenie dolzhnostnyh/sluzhebnyh polnomochij rukovodstvom L.t.: abuse of post/office authority by management	

14. Non-incorporated

= Unincorporated:

A commercial enterprise that is owned privately by one or more people. One disadvantage of owning an unincorporated business is that it results in unlimited liability for its owners since **it has not been formally registered as a corporation** (Business Dictionary).

1.	Pure DT
	Без образования юридического лица (IFC)
	Bez obrazovanija juridicheskogo lica
	L.t.: without formation/registration of a legal entity (person)
	Ruscorpora: М.с.: 74 doc. N.c.: 118 doc. Участники договора инвестиционного товарищества могут «соединить свои вклады и осуществлять совместную инвестиционную деятельность без образования юридического лица для извлечения прибыли». (Виталий Петлевой. В правительстве готов законопроект об инвестиционном товариществе // РБК Daily, 2011.04.18) L.t.: without formation of a legal entity (person)
2.	Calque
	=unincorporated
	эк., юр. Неинкорпорированный (Academic, Lingvo Law) некорпоративный (об организации, не являющейся юридическим лицом, отдельным от своих собственников) (Academic, LingvoEconomics)
	jek., jur. Neinkorporirovannyj; nekorporativnyj (ob organizacii, ne javljajushhejsja juridicheskim licom, ot del'nym ot svoih sobstvennikov)
	L.t.: not incorporated Ruscorpora: 0 full matches
3.	Additional or irrelevant components
	Не образующий корпорацию (Lingvo Law)
	Ne obrazujushhij korporaciju
	L.t.: not forming a corporation Ruscorpora: 0 full matches
4.	Additional or irrelevant components
	Не имеющий прав юридического лица (Lingvo Law)
	Ne imejushhij prav juridicheskogo lica
	L.t.: not having the rights of a legal entity
	Ruscorpora: 0 full matches Another equivalent: — финансово-промышленные группы, паевые инвестиционные фонды, представительства, филиалы и другие обособленные подразделения юридических лиц независимо от того, что эти организации не имеют прав юридического лица ; (Теоретические и практические аспекты измерения занятости в неформальной экономике (2004) // «Вопросы статистики», 2004.07.29).
5.	Additional or irrelevant components
	Не имеющий статуса корпорации (Lingvo Law)
	Ne imejushhij statusa korporacii
	L.t.: not having the status of a corporation Ruscorpora: 0 full matches

RECOMMENDED TRANSLATION: Pure DT
Без образования юридического лица
Bez obrazovanija juridicheskogo lica
L.t.: without formation/registration of a legal entity (person)

15. Off-site

Referring to a location other than the subject site. (Business Dictionary)

1.	Direct equivalent (general meaning)
	Внешний (UNTERM)
	Vneshnij
	L.t.: External Ruscorpora: 0 matches
2.	Calque
	Вне объекта (Ruscorpora)
	Vne ob"ekta
	L.t.: outside of the site Ruscorpora: M.c.: 1 doc. Находясь вне объекта и узнав об аварии, немедленно явиться к ответственному руководителю работ для получения задания. (Инструкция по составлению планов ликвидации аварий и защиты персонала на взрывопожароопасных объектах хранения, переработки и использования растительного сырья (2003))
3.	Calque (adjective form)
	Внеплощадочный (Academic)
	Vneploshhadochnyj
	Off-area Ruscorpora: M.c.: 2 doc.; N.c.: 2 doc. Город, в свою очередь, получит 100% построенных и реконструированных внеплощадочных объектов инженерного и коммунального назначения. (Николай Минашин. Москва воюет с энергодефицитом // РБК Daily, 2006.03.15)
4.	Direct equivalent (general meaning)
	Сторонний (Lingvo)
	Storonnij
	Aside Ruscorpora: 0 full matches
5.	Additional or Irrelevant components (DT)
	Находящийся за пределами района (UNTERM)
	Nahodjashhjsja za predelami rajona
	L.t.: situated outside the barriers of a region Ruscorpora: 0 full matches See the use: to be situated outside the barriers of a region Медицинские учреждения и развлекательные заведения пока находятся в основном за пределами района (Выбираем новостройку эконом-класса: Кожухово // Комсомольская правда, 2007.08.14). В момент катастрофы крейсер находился вне пределов этого района (Турченко Сергей капитан I ранга. Как Погибал 'Курск' // Труд-7, 2000.09.13). Antonym:

	Командования авиации флота в районах отвечают за обеспечение базирования, боевой подготовки и тыловое обслуживание соединений и частей авиации флота, находящихся в пределах районов их ответственности (Организация и «трансформирование» авиации ВМС США (2004) // «Зарубежное военное обозрение», 2004.08.23).
RECOMMENDED TRANSLATION: Calque	
Вне объекта	
Vne ob"ekta	
L.t.: outside of the site	

16. Outcome

Something that happens as a result of an activity or process (Merriam-Webster)

1.	Pure DT
	Конечный продукт (OECD-1)
	Konechnyj produkt
	L.t.: a final product
Ruscorpora: М.с.: 242 doc.; N.с.: 244 doc. Вы вложили в него деньги и получили конечный продукт , который охраняется авторским правом (Владимир Зыков. Бизнесмены с помощью YouTube зарабатывают на общественном достоянии // Известия, 2012.12.09).	
2.	Direct equivalent (general meaning)
	Итог (Ruscorpora, Lingvo)
	Itog
	L.t.: Result
Ruscorpora: (general meaning) Без серьезного стратегического осмысления этой проблемы в Европейском союзе и НАТО возможен именно такой итог . (Sir Timothy Garden, Tom Donnelly et al.. In the wake of Iraq ("NATO Review") (АВВУ Lingvo) L.t. a result (Without serious strategic thinking by the European Union and NATO, this may be the outcome . (Сэр Тимоти Гарден, Том Доннелли и др.. После Ирака ("Вестник НАТО"))	
3.	Direct equivalent (general meaning)
	Результат; последствие; исход (Lingvo Universal, Academic)
	Rezultat; posledstvie; ishod
	L.t.: a result, a consequence, an outcome
Ruscorpora: general meaning	
RECOMMENDED TRANSLATION: Pure DT	
конечный продукт	
konechnyj product L.t.: a final product	
Or Direct Equivalent	
Итог	
Itog; L.t.: Result	

17. Receivable(s) (noun)

accounts receivable especially AmE money owed to a business by its clients and shown in its accounts as an asset; = *Receivables*;

The company had more than \$10 million in cash and \$10 million in accounts receivable (Academic).

1.	Pure DT Дебиторская задолженность (UNCITRAL-1)
	Debitorskaja zadolzhennost'
	L.t. debtor's liability
	Ruscorpora: M.c.: 48 doc., N.c.: 251 doc. Кредиты и дебиторская задолженность , отражаемые по амортизированной стоимости. (АКБ "Русславбанк". Финансовая отчетность (ABBYY LingvoPRO) (2010)) (Loans and receivables carried at amortised cost. (JSCB Russlavbank. Financial Statements)) Компания принимала меры по взысканию дебиторской задолженности , но безуспешно (Алексей Кузьменко, Надежда Геращенко. Газированные ОСтанки (2010.06.23) // http://www.rbcdaily.ru/2010/06/23/market/488774.shtml , 2010).
2.	Pure DT Счета дебиторов (Academic, LingvoEconomics)
	Scheta debitorov
	L.t.: debtors' accounts
	Ruscorpora: M.c.: 2 doc. Это прежде всего доходы от собственности на финансовые и другие активы: вклады, ценные бумаги, ссуды, иные счета дебиторов ; дивиденды и изъятие из доходов корпораций; реинвестированные доходы от прямого иностранного инвестирования; рента и др. (Определение объема теневой деятельности на основе макроэкономических показателей (2004) // «Вопросы статистики», 2004.04.29).
3.	Pure DT Учет. причитающиеся суммы (Academic)
	Uchet. prichitajushiesja summy
	L.t. (accounting) due payment
	Ruscorpora: M.c.: 13 doc.; N.c: 39 doc. Этими ценными бумагами, согласно Downes and Goodman (1998, 30), являются «облигации или в эксселя, обеспеченные кредитными договорами, либо иными причитающимися суммами... » (Д. А. Игнатъева. Секьюритизация как один из инструментов проведения преобразований отечественной экономики (2003) // «Финансы и кредит», 2003.05.19). NOTE: the meaning is not concrete Причем первые деньги будут выплачиваться только в размере 50 процентов от причитающейся суммы (Дмитрий СТЕШИН. Узникам обещают честно разделить немецкие деньги // Комсомольская правда, 2001.07.25).
4.	Pure DT Учет. суммы к поступлению (Academic)
	Uchet. summy k postupleniju
	L.t. (accounting) sums to be received
	Ruscorpora: 0 full matches
5.	Additional or irrelevant components Сумма, предусмотренная к поступлению (Ruscorpora)
	Summa, predusmotrennaja k postupleniju
	L.t.: a sum due to be received
	Всего за 9 месяцев т. г. в Союзный бюджет поступило 80,2 млрд. рублей доходов, или на 96,9 млрд. рублей меньше сумм , предусмотренных к поступлению по уточненному бюджету на этот период. (Егор Гайдар. Гибель империи (2006)).

RECOMMENDED TRANSLATION: Pure DT

Дебиторская задолженность

Debitorskaja zadolzhennost'

L.t. debtor's liability

18. Terms of reference

The specific limits of responsibility that determine the activities of an investigating body, etc.

A description of the objectives and structure of a meeting, committee, project, etc. (Collins).

Statement of the background, objectives, and purpose of a program, project, or proposal. (Business Dictionary).

1.	Pure DT
	Техническое задание (OECD-1)
	Tehnicheskoe zadanie
	L.t.: a conventional task
	Ruscorpora: M.c.: 98 doc.; N.c.: 422 doc. К сентябрю холдинг представит техническое задание по проекту, а до конца года ЦППК и ТМХ должны заключить договор на поставку электричек. (Мария Гордеева. РЖД заплатят «Трансмашхолдингу» 135 млн евро за скоростные электрички // РБК Дейли, 2014.06.26) Note: synonym in the English language Если на стадии проектирования, когда разрабатывалось техническое задание , предполагалась возможность более дисперсного размещения сопутствующих олимпийских объектов и инфраструктуры (Московский государственный университет. Отчет № 1 о влиянии игр в рамках программы "Исследование влияния Олимпийских игр" (ABBYY Lingvo) (2009-2010)). (L.t.: At the planning stage, when the requirement specifications were being developed, it was supposed that related Olympic venues and infrastructure would be scattered).
2.	Pure DT
	Пределы компетенции (Lingvo Universal)
	Predely kompetencii
	L.t.: limits of the competence
	Ruscorpora: M.c. 82 doc.; N.c. 80 doc. Они не вправе ни продавать, ни оформлять их, а могут только оказывать содействие в пределах своей компетенции, то есть консультировать, предоставлять курьерские услуги, заполнять документы (Как не Обжечься о 'Горящие' Путевки // Труд-7, 2003.03.27) Мы подготовим всю необходимую документацию в пределах нашей компетенции. (Михаил Вигнанский, Тбилиси. Грузия заинтересовалась украинскими делами Саакашвили // Известия, 2014.02.19)
3.	Pure DT
	Круг полномочий (Academic; Lingvo Universal)
	Krug polnomochij
	L.t.: a round of authorities
	Ruscorpora: M.c. 13 doc.; N.c.: 53 doc. А такая область, как Government Relations (GR), входит исключительно в круг ваших полномочий и интересов? (РБК. «Деньги лишними не бывают» // РБК Daily, 2010.11.23).
4.	Direct equivalent (general use)
	Компетенция (Academic)
	Kompetencija

	L.t.: a compensation
5.	Direct equivalent (general use) Ведение (Academic)
	Vedenie
	L.t.: directing, authority, competence
RECOMMENDED TRANSLATION: Pure DT	
Техническое задание	
Tehnicheskoe zadanie	
L.t.: a conventional task	
Or Pure DT	
Пределы компетенции (Lingvo Universal)	
Predely kompetencii	
L.t.: limits of the competence	

19. Performance pay = performance –related pay

A financial reward system for employees where some or all of their monetary compensation is related to how their performance is assessed relative to stated criteria. Performance related pay can be used in a business context for how an individual, a team or the entire company performs during a given time frame. (Business Dictionary).

1.	Pure DT Нефиксированная часть дохода (Ruscorpora)
	Nefiksirovannaja chast' dohoda
	L.t. a non-fixed part of an income
	Ruscorpora: 1 doc. «В уходящем году заметно выросла нефиксированная часть дохода (бонусы) », — отмечает Мария Арсеньева. (Илья Кабанов. Гонка вознаграждений (2004) // «Континент Сибирь» (Новосибирск), 2004.12.17)
	L.t. a non-fixed part of an income (bonus)
2.	Calque (construction with prepositions) = pay-for-performance оплата за результаты (заслуги, качество, производительность) (Academic)
	oplata za rezul'taty (zaslugi, kachestvo, proizvoditel'nost')
	L.t.: payment for the results
	Ruscorpora: N.c. 3 doc. Или возможна оплата за результат, то есть когда пользователь, увидев рекламное сообщение, придет в конкретный салон красоты и скажет, что он узнал о нем благодаря рекламе в подъезде (Татьяна Бородина. В подъездах жилых домов установят телевизоры // Известия, 2014.06.26). Note: А все объяснялось просто: люди, обеспеченные всем необходимым для жизни и труда, работали на совесть, строго соблюдался принцип оплаты труда за конечные результаты (Н. Пирогов. От мотивации труда к развитию общества // «Наука и жизнь», 2007).
3.	Calque (construction with prepositions) оплата по результатам (заслугам, качеству, производительности) (система стимулирующей оплаты труда, при которой размер заработной платы зависит от производительности или качества работы) (Academic)
	oplata po rezul'tatam (zaslugam, kachestvu, proizvoditel'nosti)
	(sistema stimulirujushhej oplaty truda, pri kotoroj razmer zarabotnoj platy zavisit ot proizvoditel'nosti ili

	kachestva raboty)
	L.t.: payment according to the results
	Ruscorpora: M.c.: 5 doc, N.c.:6 doc. То есть оплата будет по результатам труда. (Ольга ГРУШКО. Зарплату учителям будут рассчитывать по-новому! // Комсомольская правда, 2008.06.06) Note: А гарантией правильности Вашего выбора будет то, что оплата берется только по положительным результатам (Вы спрашивали — отвечаем (2001) // «Аргументы и факты», 2001.04.04).
4.	Calque and DT Оплата по результатам труда
	Oplata po rezul'tatam truda
	L.t.: payment (based) on the results of work/labour
	Ruscorpora: M.c.: 4 doc., N.c.: 1 doc. ...в тексте закона оплата по результатам труда возможна только при заключении срочного договора.... (Лола Кучина. Имитация реформы (2003) // «ПОЛИТКОМ.РУ», 2003.03.26)
5.	Additional or irrelevant components Вознаграждение с учетом результатов работы (UNTERM)
	Voznagrazhdenie s uchetom rezul'tatov raboty
	L.t.: a reward with an account of the results of work
	Ruscorpora: 0 matches
6.	Additional or irrelevant components Вознаграждение по результатам работы (Ruscorpora)
	Voznagrazhdenie po rezul'tatam raboty
	L.t.: a reward according to the results of work
	Ruscorpora: M.c.: 2 doc. Работнику выплачивается вознаграждение по результатам работы за год в размере рублей (Договор о приеме на работу (2003)).
7.	Additional or irrelevant components Оплата в зависимости от результатов труда (UN-1)
	Oplata v zavisimosti ot rezul'tatov truda
	L.t.: payments depending on the results of work
	Ruscorpora: 0 matches
8.	Additional or irrelevant components Оплата за конечные результаты труда (Ruscorpora)
	Oplata za konechnye rezul'taty truda
	L.t.: a payment for the final results of work
	Ruscorpora: M.c.: 4 doc., N.c.: 1 doc. Широкое применение прогрессивных форм материального поощрения за увеличение выпуска продукции с меньшей численностью работников, бригадной оплаты за конечные результаты труда в промышленности и других отраслях, аккордной оплаты труда, особенно в строительстве и сельском хозяйстве». (А. Иващенко. Свой огород и поле за ним // «Человек и закон», 1978) L.t.: payment for the final results of work
RECOMMENDED TRANSLATION: Calque and DT Оплата по результатам труда/работы Oplata po rezul'tatam truda/raboty L.t: payment (based) on the results of work/labour	

20. When-actually-employed (contract) (WAE (contract))

WAE is short hand for “When Actually Employed”. WAEs are defined in the Secretary General’s Bulletin (ST/SGB/283) dated 29 August 1996 and entitled Use of “When Actually Employed” Contracts for Special Representatives, Envoys and Other Special High-Level Positions (Homs, 2002).

1.	Pure DT
	Контракт на условиях оплаты за фактически проработанное время (UNTERM)
	Kontrakt na uslovijah oplaty za fakticheski prorabotannoe vremja
	L.t.: a contract under the conditions of payment for the time actually performed
	Ruscorpora: 0 full matches
	Еще до отъезда из России студент лично подписывает с работодателем контракт, в котором указаны условия оплаты (Наталья Гинзбург. Доходное место (2002) // «Домовой», 2002.11.04) (омонимия не снята).
	А заключение контрактов на условиях , предлагаемых антимонопольщиками, даст им возможность мониторить все договорные отношения компаний. (Галина Старинская, Екатерина Сафонова, Маргарита Булавкина. ФАС придумала, как решить проблему дефицита бензина // РБК Дейли, 2011.10.06)
	Comments: unclear form of the term in the Russian language
	М.с. 3 doc., N.c. 112 doc.
	Моя камера — «Hennelore-25» с полным оптическим камуфляжем, находящаяся в моей личной собственности, что позволяет мне заключать контракты на гораздо более выгодных условиях , чем это могут делать безлошадные господа (Виктор Пелевин. S.N.U.F.F (2011)).
L.t.: contracts under a lot more beneficial conditions	
The Internet: rare use with another form	
Контракт с оплатой за фактическую работу	
Kontrakt s oplatoj za fakticheskuju rabotu	
L.t.: a contract with a payment for the actual work	
Общие положения об использовании контрактов "с оплатой за фактическую работу" (ОФР) для должностей специальных представителей, посланников и других специальных должностей высокого уровня изложены в документе ST/SGB/283 от 29 августа 1996 года (Uajnz & Munir Zahran, 2011)	
RECOMMENDED TRANSLATION: Pure DT	
Контракт с оплатой за фактическую работу	
Kontrakt s oplatoj za fakticheskuju rabotu	
L.t.: a contract with a payment for the actual work	

21. Principle “Caveat emptor” (for investors)

Law: the principle that a person who buys something is responsible for making sure that it is in good condition, works properly, etc. (Merriam-Webster).

A Latin phrase for "let the buyer beware." The term is primarily used in real property transactions. Essentially it proclaims that the buyer must perform their due diligence when purchasing an item or service (Investopedia).

1.	Pure DT Принцип «да будет осмотрителен покупатель» (в отношении инвесторов) лат. da budet osmotritelen pokupatel' (OECD-1)
	Princip «da budet osmotritelen pokupatel'» (v otnoshenii investorov) lat. da budet osmotritelen pokupatel'
	L.t.: a principle “may the buyer be prudent” (regarding the investors) May the buyer be prudent
	Ruscorpora: 0 full matches See the use: Эксперты же советуют покупателям быть более внимательными и осмотрительными. (, По материалам информагентств. ФАС против бесплатных кредитов // Комсомольская правда, 2005.10.11) L.t.: Experts advise the buyers to be more attentive and prudent.
	The Internet: often used without the component “принцип” or apart from it: Она (note by Mariia Iakusheva:“процедура дью дилидженс”) реализует принцип caveat emptor — «да будет осмотрителен покупатель». (Б. Форд, Д. Борнстайн, П. Пруэнт (2010) Руководство Ernst&Young по составлению бизнес-планов(translation from English), Moscow, retrieved from: googlebooks)
2.	Additional or irrelevant components Caveat emptor <i>юр. ком.</i> качество на риск покупателя качество на риске покупателя (Academic)
	jur. kom. kachestvo na risk pokupatelja (accusative case) kachestvo na riske pokupatelja (prepositional case)
	L.t.: a quality at the risk of a buyer
	Ruscorpora: prepositional case 1 doc. Как я понимаю, выгодней не объявлять свою профессию — и давай себе советы до усеру (cave at emptorium — «качество на риске покупателя») и пусть народ делает что хочет.(Красота, здоровье, отдых: Медицина и здоровье (форум) (2005))
3.	Pure DT "Пусть покупатель будет бдителен (осмотрителен)" (Academic)
	"Pust' pokupatel' budet bditelen (osmotritelen)"
	L.t.: “let the buyer be prudent” (careful)
	Ruscorpora: 0 full matches
4.	Pure DT "Пусть покупатель остерегается" (Academic)
	"Pust' pokupatel' osteregaetsja"
	L.t.: “let the buyer be careful”
	Ruscorpora: 0 full matches
RECOMMENDED TRANSLATION: Pure DT «да будет осмотрителен покупатель» «da budet osmotritelen pokupatel'» L.t.: “may the buyer be prudent”	

22. Subcontracting

The practice of assigning part of the obligations and tasks under a contract to another party known as a subcontractor (Investopedia).

1.	<p>Pure DT Заклучение контрактов с субподрядчиками (UNTERM) Zakljuchenie kontraktov s subpodrjadchikami L.t.: making the contracts with subcontractors Ruscorpora: 0 matches</p>
2.	<p>Pure DT = sub-contracting эк. заключение договоров субподряда (Academic) (economics) jek. zakljuchenie dogovorov subpodrjada L.t.: making a subcontract Ruscorpora: 0 matches The Internet: widely used Заклучение договора субподряда может быть ограничено либо законом, либо основным договором строительного подряда, когда подрядчик должен выполнить работу лично (п. 1 ст. 706 ГК РФ) (Ershov, 2013).</p>
3.	<p>Direct loan (assimilated transliteration) + comment субконтрактация (заключение и выполнение договора между первоначальным подрядчиком и субподрядчиком) (Academic) subkontraktacija (zakljuchenie i vypolnenie dogovora mezhdru pervonachal'nym podrjadchikom i subpodrjadchikom) L.t.: (assimilated transliteration) (making and fulfillment of a contract between a contractor and a subcontractor) Ruscorpora: М.с.: 1 doc. N.с.: 3 doc. Субконтрактация—вид производственной кооперации, способ организации производства, использующий разделение труда между контрактором (заказчиком) и субконтракторами (поставщиками) при изготовлении продукции (Дмитрий Михалев. Крупные заводы Новосибирской области должны стать холдингами // РИА Новости, 2008.10.03). The Internet: widely used Note: субконтрактинг (subkontraktiŋg) is used as a synonym В России же система субконтрактинга ещё не получила должного распространения. <...> Для контрактора основным преимуществом субконтрактации является сравнительно низкая себестоимость комплектующих и услуг, получаемых от мелких и средних предприятий, поскольку у них накладные расходы ниже (Dobronravov, 2003).</p>
4.	<p>Direct loan (assimilated transliteration) + comment Субконтрактирование (заключение и выполнение договора между первоначальным подрядчиком и субподрядчиком) (Academic) Subkontraktirovanie (zakljuchenie i vypolnenie dogovora mezhdru pervonachal'nym podrjadchikom i subpodrjadchikom) L.t.: (assimilated transcription) (making and fulfillment of a contract between a contractor and a subcontractor) Ruscorpora: 0 full matches The Internet: not often used Расходы на субконтрактирование не могут превышать 50% всех приемлемых расходов проекта... (http://www.gsu.by/)</p>
5.	<p>Pure DT Выдача субподрядов (UNTERM)</p>

	Vydacha subpodrjadov
	L.t.: issue of subcontracts
	Ruscorpora: 0 matches See the possible use with a verb (to subcontract) (Ruscorpora): Мы не забываем и про Хакасию, часть работ, процентов 30, мы планируем отдать на субподряд организациям Хакасии (На СШГЭС начинается новый важный этап ремонтно-восстановительных работ // РИА Новости, 2010.09.08). L.t.: we plan to let the organizations of Khakassya subcontract a part of works, around 3 per cent (the term is not separated in the Russian language)
	Мы подписали с этой компанией договор субподряда и остались довольны проведенными работами. (Юрий Мамаев. Коммунальщики «сдают» позиции (2002) // «Дело» (Самара), 2002.05.11) L.t.: we signed a subcontract agreement with this company Кроме того, по словам мэра, в прошлом году немецкая компания заключила на пять лет с «Одескоммунтранс» договор субподряда (Дмитрий Булава. Костусев вернет в Одессу немцев ценой коммунального предприятия // Новый регион 2, 2011.02.21). L.t.: a German company concluded a subcontract agreement with “Odesskimmuntrans” for five years.
	По словам г-на Пилипчука, между компаниями был заключен договор субподряда на проведение работ по перекладке канализации на Озерковской набережной в Москве (Галина Старинская. Утечка на 20 млрд рублей // РБК Daily, 2009.09.11). L.t.: the subcontract agreement was concluded between the companies
	В октябре прошлого года с ней был заключен договор субподряда на 2,8 млрд руб. (Наталья Копейченко. Дерипаска выбыл из гонки // РБК Daily, 2009.04.24). L.t.: the subcontract agreement for 2,8 billion roubles was concluded.
	RECOMMENDED TRANSLATION: PURE DT Заключение/подписание договора субподряда Zakljuchenie/podpisanie dogovora subpodrjada L.t.: a conclusion/signing of a subcontract Or Direct loan (assimilated transliteration) Субконтрактация Subkontraktacija

23. Triple A approach

Assessment, analysis and action (UNTERM)

1.	Calque and DT
	Подход, основанный на "трех А" (UNTERM)
	Podhod, osnovannyj na "treh A"
	L.t.: an approach based on “three A”
	Ruscorpora: 0 doc. UNTERM
RECOMMENDED TRANSLATION: Calque and DT (see above)	

24. Listed company

Firm whose shares are listed (quoted) on a stock exchange for public trading. Also called quoted company (Business Dictionary).

A *listed company* is a company whose shares are quoted on a stock exchange (Collins).

1.	Pure DT
	Компания, акции которой котируются на фондовой бирже (Academic)
	Kompanija, akcii kotoroj kotirujutsja na fondovoj birzhe
	L.t.: a company whose shares are rated on a stock exchange
	Ruscorpora: М.с.: 1 doc., N.с.: 5 doc. В соответствии с международными стандартами финансовой отчетности для компаний, акции которых котируются на фондовых биржах (Voprosy transformacii buhgalterskoj otchetnosti v sootvetstvii s MSFO, 2003. Ruscorpora).
	L.t.: companies whose shares are rated on a stock exchange
2.	Pure DT
	Компания, акции которой котируются на бирже (биржах) (Ruscorpora)
	Kompanija, akcii kotoroj kotirujutsja na birzhe (birzhah)
	L.t.: a company, whose shares are quoted on a stock exchange
	Ruscorpora: N.с. 15 doc. При этом стоит учитывать, что сделка по покупке компании, акции которой котируются на бирже, обычно стоит на 20-30% дороже проекта по приобретению непубличной компании с аналогичными оборотами Rossijskij ritejl ostanetsja za nami, 2005. Ruscorpora)
3.	Pure DT
	Компания, акции которой зарегистрированы на фондовой бирже (IFC)
	Kompanija, akcii kotoroj zaregistrirrovany na fondovoj birzhe
	L.t.: a company whose shares are registered on a stock exchange
	Ruscorpora: 0 matches
4.	Pure DT
	Компания, чьи акции котируются на бирже (Ruscorpora)
	Kompanija, ch'i akcii kotirujutsja na birzhe
	L.t.: a company whose shares are quoted on a stock exchange
	N.с.: 5 doc. Это требуют правила, которых должна придерживаться любая компания, чьи акции котируются на международных биржах. (Капитализация Rambler Media выросла за год почти в 3 раза // РИА Новости, 2006.05.15) Впрочем, вчера две ведущие рыболовецкие компании региона, чьи акции котируются на бирже в Шэньчжэне, — Dalian YiQiao Marine Seeds и Dalian Zhangzidao Fishery Group — заявили, что их бизнес пока не пострадал (Pavlov, 2010. Ruscorpora).
5.	Pure DT
	Компания, акции которой обращаются на бирже (Ruscorpora)
	Kompanija, akcii kotoroj obrashhajutsja na birzhe
	L.t.: a company whose shares have a turnover on a stock exchange
	Ruscorpora: 6 doc. Инвесторы из материкового Китая охотно инвестируют в компании, акции которых обращаются на Гонконгской фондовой бирже, через так называемые QDII фонды

	(квалифицированные домашние институциональные инвестиции) (Trebetsja vremja na obrazovanie kitajskih investorov, 2010. Ruscorpora).
6.	<p>Pure DT Компания, чьи акции торгуются на (фондовой) бирже/рынке (Ruscorpora) Kompanija, ch'i akcii torgujutsja na (fondovoj) birzhe/rynke</p> <p>L.t.: a company whose shares are being traded on a stock exchange</p> <p>Ruscorpora: М.с. 2 doc., N.с. 27 doc. По добыче нефти «Роснефть» будет на первом месте среди компаний, чьи акции торгуются на фондовых рынках», – отмечает собеседник (Ivanova, 2013. Ruscorpora). К началу октября американские биржи покинули 56 концернов, а это уже 12,4% всех иностранных компаний, чьи акции торгуются на биржах США (Bitva za jemitenty, 2007. Ruscorpora)</p>
7.	<p>Direct Loan (+ assimilation) Листинговая компания (IFC) Listingovaja kompanija</p> <p>L.t.: a listing company</p> <p>Ruscorpora: 0 matches Internet: Листинговая компания – это открытое акционерное общество, которое выставляет свои акции на бирже (utmagazine) L.t.: listed company – is an open joint-stock company, which offers its shares on a stock-exchange.</p>
8.	<p>Direct Loan + DT Компания (фирма), акции которой включены в листинг (фондовой биржи) (Ruscorpora) Kompanija (firma), akcii kotoroj vkljucheny v listing (fondovoj birzhi) (Ruscorpora)</p> <p>L.t.: a company (a firm), whose shares are included in the listing</p> <p>Ruscorpora: N.c.: 1 full match По сообщению компании, фонд намерен инвестировать в генерирующие, сетевые и сервисные активы как частных компаний, так и компаний, акции которых включены в листинги торговых площадок (Shvedy prishli za jelektrichestvom, 2007. Ruscorpora).</p>
9.	<p>Direct Loan + DT Компания, внесенная в листинг фондовой биржи (Ruscorpora) Kompanija, vnesjonnaja v listing fondovoj birzhi</p> <p>L.t.: a company introduced in the listing of stock exchange</p> <p>Ruscorpora: М.с.: 1 doc.</p> <p>официальный журнал Европейского союза опубликовал Директиву (распоряжение), требующую от компаний, внесённых в листинг европейских фондовых бирж, готовить с 2005 г. свою консолидированную отчётность в соответствии с нормами МСФО (Evropejskij, forum buhgalterov, 2003. Ruscorpora). L.t.: the companies included in the listing of European stock exchanges.</p>
10.	<p>Direct Loan +DT Компания, включенная в листинг фондовой биржи (IFC) Kompanija, vkljuchennaja v listing fondovoj birzhi</p> <p>L.t.: a company, included in the listing of a stock exchange</p> <p>Ruscorpora: 8 doc. «ВымпелКом» стал первой российской компанией, включенной в листинг Нью-Йоркской фондовой биржи (NYSE) (Vinogradov, 2006. Ruscorpora). L.t.: a first Russian company, included in the listing of New-York stock exchange.</p>
<p>RECOMMENDED TRANSLATION: Pure DT Компания, акции которой котируются на бирже (биржах) Kompanija, akcii kotoroj kotirujutsja na birzhe (birzhah)</p>	

<p>L.t.: a company, whose shares are quoted on a stock exchange Or Direct Loan +DT Компания, включенная в листинг фондовой биржи Kompanija, vključennaja v listing fondovoj birzhi L.t.: a company, included in the listing of a stock exchange Or Pure DT (close to Additional or Irrelevant Components method) Компания, чьи акции торгуются на (фондовой) бирже/рынке (Ruscorpora) Kompanija, ch'i akcii torgujutsja na (fondovoj) birzhe/rynke L.t.: a company whose shares are being traded on a stock exchange</p>

25. Go public (about a company)

“Going public refers to a private company's initial public offering (IPO), thus becoming a publicly traded and owned entity” (Investopedia).

1.	<p>Pure DT Войти в листинг фондовой биржи (IFC) Vojti v listing fondovoj birzhi L.t.: to enter in the listing of a stock exchange Ruscorpora: 0 doc.</p>
2.	<p>Pure DT (Быть) включённым в листинг фондовой биржи (Ruscorpora) (Byt') vključjonnym v listing fondovoj birzhi L.t.: to be included into the listing of a stock exchange М.с.: 3 doc., N.с.: 16 doc. Концерн становится первой германской фирмой, акции которой включены в листинг Нью-Йоркской фондовой биржи (Zubov, 1996. Ruscorpora). L.t.: ... the first German firm, whose shares are included into the listing of the New York stock exchange.</p>
3.	<p>Pure DT Быть (внесённым) в листинг фондовой биржи (Ruscorpora) Byt' (vnesjonnym) v listing fondovoj birzhi L.t.: to be inserted into the listing of a stock exchange М.с.: 1 doc. <...>официальный журнал Европейского союза опубликовал Директиву (распоряжение), требующую от компаний, внесённых в листинг европейских фондовых бирж, готовить с 2005 г. свою консолидированную отчётность в соответствии с нормами МСФО (Evropejskij, forum buhgalterov, 2003. Ruscorpora). L.t.: ...the companies, introduced (inserted) into the listing of the European stock exchanges <...></p>
4.	<p>Pure DT Получать листинг фондовой биржи (Ruscorpora) Poluchat' listing fondovoj birzhi L.t.: to receive listing of a stock exchange М.с.: 1 doc., N.с.: 4 doc., В последние дни 2008 года концерн «Тракторные заводы» (КТЗ) получил листинг на Франкфуртской фондовой бирже (Shabashov, 2009. Ruscorpora). L.t.: the concern ... received a listing at the Frankfurt stock exchange.</p>

5.	Direct Equivalent (general use) Получать огласку (Lingvo)
	Poluchat' oglasku
	L.t.: to receive publicity
	Ruscorpora: about a company 0 matches
6.	Calque (general use) Стать публичной (о компании) (IFC)
	Stat' publicnoj (o kompanii)
	L.t.: to become public (about a company)
	Ruscorpora: general meaning
RECOMMENDED TRANSLATION: Pure DT (Быть) включённым в листинг фондовой биржи (Byt') vkljuchjonnym v listing fondovoj birzhi L.t.: to be included into the listing of a stock exchange	

26. Nullify, invalidate (a transaction)

To cause (something) to lose its value or to have no effect (Merriam-Webster).

1.	Pure DT Объявить недействительной (IFC).
	Ob"javit' nedejstvitel'noj
	L.t.: to declare invalid
	Ruscorpora: N.c. 2 doc.(out of date) Здесь объявлены недействительными сделки по продаже ресурсов и получению кредитов, заключенные после июньской Декларации о суверенитете, — Россия за них ответственности не несет (Василий Селюнин. Всё у нас получится // «Огонек». № 8, 1991, 1991). L.t.: the transactions are declared invalid See the use: Ведь завтра вам могут объявить, что сделка недействительна (Шершнеф Федор. Если во Главу Угла Поставить Закон - // Труд-7, 2002.07.12).
2.	Direct equivalent (general use) Аннулировать, отменить (сделку, операцию) (IFC)
	Annulirovat', otmenit' (sdelku, operaciju)
	L.t.: nullify, to cancel (a transaction, an operation)
	Ruscorpora: M.c.: 1 doc. И даже если клиент будет аннулировать сделку , то эту комиссию ему уже не вернут (Ширманова Татьяна. Менял заставят говорить правду // Труд-7, 2009.06.05). L.t.: to nullify a transaction
3.	Pure DT юр. делать недействительным (Academic)
	jur. delat' nedejstvitel'nyum
	L.t. to make invalid
Ruscorpora: N.c. 2 doc. Одним из его главных требований является своевременное оформление всех документов, что делает недействительными все соглашения о долевом участии, заключенные до получения разрешения на это строительство (Итоговый выпуск (вечерний) – 06.04.05 18:00 – Челябинск // Новый регион 2, 2005.04.07).	

4.	Pure DT (law term) Лишать законной силы (Lingvo Universal)
	Lishat' zakonnoj sily
	L.t. to deprive of a law force
	Ruscorpora: 0 matches
5.	Pure DT (law term) юр. лишать юридической силы (Academic)
	jur. lishat' juridicheskoj sily
	L.t.: to deprive of a juridical (legal) force
	Ruscorpora: 0 full matches (about a transaction)
	Источник "Известий" в руководстве "Родины" рассказал: во-первых, отсутствие представителя Минюста лишает мероприятие юридической силы (Ольга ТРОПКИНА. Сергей Глазьев хочет сделать из 'Родины' партию // Известия, 2004.01.30).
6.	Pure DT Признавать недействительным (Lingvo Universal) делать <i>или</i> признавать недействительным (Academic)
	Priznavat' nedejstvitel'nyum; delat' ili priznavat' nedejstvitel'nyum
	L.t.: to acknowledge (to make) invalid
	Ruscorpora: М.с. 5 doc. N.c. 11 doc. Чтобы получить разрешение на арест имущества, суды должны будут признавать сделку по ег о продаже недействительной . (Мария Кунле, Анастасия Алексеевских. «Минимальный штраф за нарушение ПДД должен быть 500 рублей» // Известия, 2013.03.19)
	RECOMMENDED TRANSLATION: Pure DT Признавать недействительным Priznavat' nedejstvitel'nyum L.t.: to acknowledge (to make) invalid

27. Stakeholder

A party that has an interest in an enterprise or project. The primary stakeholders in a typical corporation are its investors, employees, customers and suppliers. However, modern theory goes beyond this conventional notion to embrace additional stakeholders such as the community, government and trade associations (Investopedia).

1.	Pure DT Заинтересованное лицо (IFC)
	Zainteresovannoe lico
	L.t.: an interested person/entity
	Ruscorpora: М.с.: 36 doc., N.c.: 569 doc. Заинтересованным лицам обращаться в экономический отдел компании по тел. (Jelektronnoe ob"javlenie (2005))
2.	Pure DT Заинтересованная сторона (OECD-1)
	Zainteresovannaja storona
	L.t.: an interested party
	Ruscorpora : М.с.: 245 documents; N.c.: 691 documents

	Теперь заинтересованные стороны ждут решения московской экологической экспертизы. (Maletin, 2003.Ruscorpora) L.t.: interested parties
3.	Pure DT Участник совместного дела (Lingvo) Uchastnik sovmestnogo dela L.t.: a participant of a joint business Ruscorpora: 0 doc.
4.	Pure DT + a comment (legal term) Депозитарий спорного имущества (лицо, сохраняющее имущество третьих лиц до тех пор, пока суд не решит, кому оно должно быть присуждено) (Lingvo Economics, Lingvo Law) Depozitarij spornogo imushhestva (lico, sohranjajushhee imushhestvo tret'ih lic do teh por, пока sud ne reshit, кому оно dolzhno byt' prisuzhdeno) L.t.: a depository of a joint property (a person/entity saving the property of third parties until the court decides who should own it) Ruscorpora: 0 doc.
5.	Direct Loan (transcription) Стейкхолдер (IFC) L.t.: a stakeholder (Direct Loan (transcription)) Ruscorpora: Another spelling M.c.: 1 doc.; N.c.: 1 doc. Направления финансирования определяются в ходе исследований, глубокого анализа и периодически пересматриваются в зависимости от достигнутых целей и меняющихся требований заинтересованных сторон (стейкхолдеров) (Korporativnaja social'naja otvetstvennost': i cel', i sredstvo, 2004. Ruscorpora). Это вопрос корпоративного конфликта, и он более широкий и включает всех стейкхолдеров . (Зачем комитету совета директоров собственный бюджет // РБК Daily, 2008.10.30).
6.	Direct Equivalent (general use) Пайщик (Lingvo) Pajshhik L.t.: shareholder Ruscorpora: N.c.: 64 doc. ; M.c.: 48 doc. <...> сейчас российский пайщик может выбрать фонд, который инвестирует в акции риэлторских и девелоперских компаний Азиатского региона <...> (Koshkarov, 2008. Ruscorpora).
RECOMMENDED TRANSLATION: Pure DT Заинтересованное лицо Zainteresovannoe lico L.t.: an interested person/entity	

28. Custodian

Someone who keeps and protects something valuable for another person (Merriam-Webster).

A financial institution that holds customers' securities for safekeeping so as to minimize the risk of their theft or loss. (Investopedia).

Банк или иная организация, принимающая на хранение финансовые активы или другие ценности; вариант "кастодиан" используется в законодательстве Казахстана, а в России используется больше в разговорном языке) (Academic).

1.	Additional or irrelevant components Лицо, наделенное ответственностью за доверительное владение (IFC) Lico, nadelennoe otvetstvennost'ju za doveritel'noe vladenie
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	L.t.: a person, vested with the responsibility for the confidential possession
2.	<p>Direct loan (transcription) Кастодиан (IFC) Kastodian L.t.: a custodian</p> <p>Ruscorpora: N.c.: 11 doc. сейчас компания имеет дочерние структуры в Узбекистане и Киргизии, а также недавно зарегистрировала компанию на Кипре, которая намерена получить лицензии кастодиана и брокера («Ист Кэпитал» станет казахской // РБК Daily, 2007.06.15). банк-кастодиан или иностранный центральный депозитарий к голосованию не допускается (Игорь Пылаев. Глава ФСФР готов снять ограничения на выпуск ADR и GDR // РБК Daily, 2011.02.18). L.t.: a custodian, a bank-custodian</p>
3.	<p>Direct equivalent Депозитарий (Academic) Depozitarij L.t.: Depositary (= Synonym)</p> <p>Ruscorpora: M.c.: 74 doc., 467 doc. Кроме того, законопроект заставляет банки передавать сертификаты на хранение депозитариям и запрещает сберсертификаты на предъявителя (Анастасия Алексеевских. Минфин нашел способ ввести безотзывные вклады // Известия, 2014.06.26).</p>
4.	<p>Direct equivalent + comment Попечитель (банк или иная организация, ответственные за сохранность финансовых активов) (Lingvo) Popchitel' (bank ili inaja organizacija, odgovetstvennye za sohrannost' finansovyh aktivov) (a comment) L.t.: a trustee (a bank or another organization, responsible for the safety of financial assets) Ruscorpora: M.c.: 115 doc., 446 doc.</p>
<p>RECOMMENDED TRANSLATION: Direct equivalent Попечитель Popchitel' L.t.: a trustee Or Direct equivalent Direct equivalent Депозитарий Depozitarij L.t.: Depositary (= Synonym)</p>	

29. Visitors' experience pavilion

Project of the Department of Public Information. Conceptual design work for the project scheduled to begin in December 2002 in order to prepare a further report in response to General Assembly resolution 56/236 of 24 December 2001. To be enacted in conjunction with the capital master plan and to consist of interactive exhibits, among other things.
Variants: (1) visitors' experience project; (2) visitors' experience (UNTERM Organization).

Calque and DT

Программа обслуживания посетителей (UNTERM)

Programma obsluzhivaniya posetitelej
L.t.: the programme of service for visitors
Ruscorpora: 0 matches The Internet: the use in commerce
RECOMMENDED TRANSLATION: Calque and DT (see above)

30. Listed (shares)

Being included and traded on a given exchange (Investopedia)

1.	Pure DT
	Котирующиеся на фондовой бирже (акции) (IFC)
	Kotirujushiesja na fondovoj birzhe (akcii)
	L.t.: quoted on a stock exchange (shares)
	Ruscorpora: N.c. 4 doc. РДР будут выпущены на акции Rusal, котирующиеся на Гонконгской фондовой бирже. (Галина Камнева, Наталья Старостина, Антон Вержбицкий. ФСФР зарегистрировала российские расписки алюминиевой компании // РБК Daily, 2010.12.08)
2.	Pure DT
	Котирующиеся на фондовом рынке (акции) (Ruscorpora)
	Kotirujushiesja na fondovom rynke (akcii)
	L.t.: quoted on a stock market (shares)
	Ruscorpora: N.c. 2 doc. Более 95% акций Allianz, котирующихся на фондовых рынках, представлены на биржах в Германии, несмотря на то что около 70% акций принадлежат иностранным инвесторам. (Аксель Хепнер, Кристиан Шнель (Перевод Татьяны Глазковой). Прощай, Америка! // РБК Daily, 2009.09.24)
3.	Calque (based on the term formed with the help of direct loan and assimilation) +DT
	включенный в листинг (IFC)
	фин. включенный в листинг (о ценной бумаге, которая принята к торгам на какой-л. бирже и которую можно найти в котировочных листах; также о компании, которая выпустила такую ценную бумагу) (Academic)
	vkljuchennyj v listing (a comment)
	L.t.: included in the listing (about a security, which is accepted for a bid on a stock-exchange and which can be found in quoted lists; and also about a company which issued such a share)
	Ruscorpora: N.c. 4 doc. Сейчас акции компании уже включены в листинг РТС, также готовятся документы для включения ценных бумаг в листинг на ММВБ и Лондонской фондовой бирже (LSE) (Английский пациент // РБК Daily, 2007.04.12).

RECOMMENDED TRANSLATION: *Calque (based on the term formed with the help of direct loan and assimilation) +DT*

Включённый в листинг

Vkljuchennyj v listing

L.t.: included in the listing

Or

Pure DT

Котирующиеся на фондовой бирже (акции)

Kotirujushhiesja na fondovoj birzhe (akcii)

L.t.: quoted on a stock exchange (shares)

31. Authorization

Process used in verifying that the individual or organization who has requested or initiated an action has the right to do so. (Business Dictionary)

the act of authorizing: to give power or permission to (someone or something) (Merriam-Webster).

1.	Pure DT
	Предоставление полномочий (IFC)
	Predostavlenie polnomochij
	L.t.: granting authorities
	Ruscorporata: M.c.: 6 doc., exact form: 2 doc. N.c.: 39 doc., exact form: 3 doc.
	<.> предоставление полномочий по принятию решений в рамках лимитов и создание системы контроля за их соблюдением <.> (Т. Н. Данилова. Структура банка и организация управления филиальной сетью (2003) // «Финансы и кредит», 2003.04.21).
	L.t.: granting authorities on decision making
	<.> нельзя обойтись без предоставления республике больших полномочий в сфере экономики (Без заголовка (2003) // «Итоги», 2003.03.17). L.t.: granting to the Republic of big authorities in the economics sphere
2.	Pure DT
	Выдача разрешения (IFC)
	Vydacha razreshenija
	L.t.: the emission of a permission
	M.c.: 38 doc., N.c.: 315 doc.
	К числу таковых относится сокращение сроков выдачи разрешений , необходимых для начала бизнеса, создание подготовленных промышленных площадок и целый ряд других мер. (Дмитрий Медведев. Послание Президента РФ Федеральному Собранию Российской Федерации // «Российская газета», 2010)
	L.t.: the emission of permissions
3.	Direct loan/Direct equivalent (transliteration):
	Авторизация (IFC)
	Avtorizacija
	Authorization

	<p>Ruscorpora: The use of a term “авторизация” is widespread M.c.: 14 doc., N.c.: 34 doc. Если карта действительна, то оператор получает код авторизации (Новости СБСАГРО (1997) // «Столица», 1997.12.08). L.t.: the code of authorization</p> <p>Введение авторизации пользователя, установка систем защиты и присвоение персонального номера решит проблему только на местах (Анатолий ГУСЕВ. Информацию о москвичах защитят от хакеров // Известия, 2004.01.09). L.t.: the introduction of user’s authorization</p>
4.	<p>Pure DT Наделение правами (полномочиями) (напр., должностного лица) (Academic) Nadelenie pravami (polnomochijami) (a comment) L.t.: endowing with rights (authority) (for example, an official)</p> <p>Ruscorpora: наделение правом /правами М.с.: 22 doc., exact forms: 5 doc., N.c.: 67 doc., exact forms:7 doc. - Закон "О введении в действие Жилищного кодекса" предусматривает наделение правами нанимателей—жильцов бывших общежитий, которые были переданы на баланс муниципалитета. (Мамедова Майя. Кто Хозяин Моей Земли? // Труд-7, 2006.07.20) Наделение полномочиями: М.с.: 20 doc., exact forms: 4 doc., N.c.: 257 doc., exact form: 61 doc. Выборы - это более открытая и демократичная процедура, чем любой другой механизм наделения полномочиями (Наталья Башлыкова. «Политическая реформа не стала ответом на протестные выступления» // Известия, 2013.11.20).</p>
5.	<p>Direct equivalent (law, economics term (general use)) Уполномочивание (Academic, Lingvo Universal) Upolnomochivanie L.t.: authorization Ruscorpora: 0 matches</p>
6.	<p>Direct equivalent (law, economics term (general use)) Разрешение (Academic, Lingvo Universal) Razreshenie L.t.: a permission Ruscorpora: general use</p>
7.	<p>Direct equivalent (law, economics term (general use)) Санкция (напр., на проведение операций) (Academic) Sankcija (a comment) L.t.: a sanction (for example, for the fulfillment of transactions) Ruscorpora: general use</p>
8.	<p>Direct equivalent (law, economics term (general use)) Лицензия (напр., иностранной компании на осуществление деятельности на территории данного государства) (Academic) Licenzija (a comment) L.t.: a license (for example, of a foreign company to fulfill its activities on the territory of another country) Ruscorpora: general use</p>
9.	<p>Direct equivalent (law, economics term (general use)) Санкционирование (Academic, Lingvo Universal) Sankcionirovanie</p>

	L.t.: Authorization, confirmation
	Ruscorpora: general use
RECOMMENDED TRANSLATION: Pure DT Выдача разрешения Vydacha razreshenija L.t.: the emission of a permission Or Pure DT Наделение правами (полномочиями) (напр., должностного лица)1 Nadelenie pravami (polnomochijami) (a comment) L.t.: endowing with rights (authority) (for example, an official)	

32. Related party transaction

A business deal or arrangement between two parties who are joined by a special relationship prior to the deal. For example, a business transaction between a major shareholder and the corporation, such as a contract for the shareholder's company to perform renovations to the corporation's offices, would be deemed a related-party transaction (Investopedia).

1.	Calque and DT Сделка с заинтересованностью (IFC) Sdelka s zainteresovannost'ju L.t.: the transaction with an interest Ruscorpora: М.с.: 5 док., Н.с.: 79 док. Telenor выступила против сделки с Wind: компания настаивает на том, что слияние с Wind не является сделкой с заинтересованностью (Антон Бурсак. Консультанты Vimpelcom ltd поддержали сделку с Нагибом Савирисом // РБК Daily, 2011.03.01). L.t.: the transaction with an interest
2.	Pure DT Сделка между аффилированными лицами (<i>операция между лицами, которые связаны между собой, в т. ч. через отношения собственности, и могут оказывать влияние на решения друг друга</i>) (Academic) Sdelka mezhdru affilirovannymi licami (comment) L.t. a transaction between affiliated entities/persons (an operation between entities/persons, which are connected to one another, namely via property relations and can affect each other's decisions Ruscorpora: 2 doc. И цена выкупа не может определяться на основании сделок между аффилированными лицами (Маргарита Парфененкова. ФСФР запретила «Седьмому континенту» требовать принудительного выкупа акций у миноритариев // РБК Дейли, 2012.05.16).
3.	Additional or irrelevant components Сделка, заключённая между аффилированными лицами (Ruscorpora) Sdelka, zakljuchjonnaja mezhdru affilirovannymi licami L.t. a transaction concluded between the affiliated entities/persons Ruscorpora: Н.с. 1 doc. Без внимания мытарей не останутся и сделки , заключенные между аффилированными или взаимозависимыми лицами (Екатерина Выхухолева. Компаниям не придется доказывать свою добросовестность // РБК Daily, 2006.06.21).

4.	Calque and DT
	Сделки между связанными сторонами (Academic)
	Sdelki mezhdru svjazannymi storonami
	L.t. transactions between related (connected) parties
Ruscorpora: 0 matches	
5.	Calque and DT
	Операции между связанными сторонами (Academic)
	Operacii mezhdru svjazannymi storonami
	L.t. operations between related (connected) parties
Ruscorpora: 0 matches	
RECOMMENDED TRANSLATION: Calque and DT	
Сделка с заинтересованностью	
Sdelka s zainteresovannost'ju	
L.t.: the transaction with an interest	

33. Business judgment rule

A legal principle that makes officers, directors, managers, and other agents of a corporation immune from liability to the corporation for loss incurred in corporate transactions that are within their authority and power to make when sufficient evidence demonstrates that the transactions were made in Good Faith (Farlex).

1.	Additional or irrelevant components
	Правило добросовестности директоров при принятии решений (IFC)
	Pravilo dobrosovestnosti direktorov pri prinjatii reshenij
	L.t.: the rule of the good faith of the directors under decision making
	Ruscorpora: 0 matches The Internet: not used, except for online glossaries and dictionaries
2.	Calque
	Правило бизнес-суждения (IFC)
	Pravilo biznes-suzhdenija
	L.t.: the rule of business judgment
	Ruscorpora: 0 matches The Internet: rarely used правило бизнес суждения (business judgment rule) – Правовая презумпция, что руководство фирмы действует в интересах фирмы и, следовательно, его решения были защищены от судебного рассмотрения. (Business Prime).
3.	Additional or irrelevant components
	Презумпция добросовестности директоров при принятии решений (Academic)
	Prezumpcija dobrosovestnosti direktorov pri prinjatii reshenij
	L.t. a presumption of the good faith of directors under decision making
Ruscorpora: 0 matches	
4.	Direct equivalent + comment
	Правило неприкосновенности (принцип, который защищает должностных лиц корпорации от несения личной ответственности до тех пор, пока они действуют добросовестно, с должной осторожностью и в соответствии с указаниями высшего руководства) (Academic)
Pravilo neprikosnovennosti (comment)	

	L.t.: the rule of inviolability (a principle, which defends the officials of a corporation from bearing their personal responsibility while they act in good faith, with due diligence and in accordance with the direction of senior management).
	Ruscorpora: 0 matches The Internet: quite often used in different subject fields “Правило неприкосновенности. Члены совета директоров должны придерживаться взвешенных деловых суждений при исполнении своих обязанностей” (Rymanov, 2017).
5.	Calque (construction with prepositions) Страхование: Правило о деловом решении (Academic)
	Strahovanie: Pravilo o delovom reshenii
	L.t. Insurance: the rule about business decision
	Ruscorpora: 0 matches The Internet: not used Note: It is used in the form of the Pure Calque: Правило делового суждения (business judgment rule) является стандартом, по которому оценивают работу директоров корпорации... (Gohan, 2010, p. 110)
	RECOMMENDED TRANSLATION: Calque Правило делового суждения Pravilo delovogo suzhdenija L.t.: the rule of business judgement Or Direct equivalent Правило неприкосновенности Pravilo neprikosnovennosti L.t.: the rule of inviolability

34. Chief Executive Officer (CEO)

The person who has the most authority in an organization or business: the executive with the chief decision-making authority in an organization or business (Merriam-Webster).

1.	Pure DT Первый руководитель (IFC)
	Pervyj rukovoditel'
	L.t.: the first manager
	Ruscorpora: N.c.: 108 doc. своевременное доведение оперативной информации до сведения первых руководителей ГЖД (в форме донесений, сообщений, докладов) (Дорожный ситуационно-логистический центр управления хозяйствами ОАО «РЖД» (2004) // «Логистика», 2004.09.20). L.t.: the first manager
2.	Additional or irrelevant components Главный исполнительный директор корпорации (обычно президент) (Lingvo Economics)
	Glavnyj ispolnitel'nyj direktor korporacii (comment)
	L.t.: the main executive manager of the corporation (usually the president)
	Ruscorpora: N.c. 12 doc. Как рассказал в беседе с РБК daily главный исполнительный директор корпорации по управлению имен и номеров Интернета ICANN Род Бекстр, на прошлой неделе ихкомпания ввела тестовую зону защищенных доменных имен (DNS. (Виталий Петлевой. Интернет защитит имена // РБК Daily, 2010.05.13) .
3.	Calque

	<p>Главный исполнительный директор (Academic; Ruscorpora)</p> <p>Glavnyj ispolnitel'nyj direktor</p> <p>L.t.: the main executive manager</p> <p>М.с. 17 doc. N.c. 360 doc.</p> <p>Слова президента и главного исполнительного директора TeliaSonera Ларса Нюберга об этом приводятся в отчете TeliaSonera за первое полугодие 2012 года. (Елизавета Серьгина. TeliaSonera считает продажу доли в «МегаФоне» историей успеха // РБК Дейли, 2012.07.19)</p>
4.	<p>Pure DT</p> <p>Менеджеры высшего звена (Academic)</p> <p>Menedzhery vysshego zvena</p> <p>L.t.: managers of the higher rank</p> <p>Ruscorpora: М.с.: 15 doc., N.c.: 67 doc.</p> <p>«Наиболее востребованы технические, IT-специалисты, менеджеры по продажам, административный персонал, наименее — менеджеры высшего звена, юристы, маркетологи», — отмечает директор офиса «Coleman Services Санкт-Петербург» Елена Новоселова. (Ирина Лапеченкова. Петербургский рынок труда испытывает дефицит высококвалифицированных кадров // РБК Дейли, 2011.08.31)</p>
5.	<p>Additional or irrelevant components</p> <p>Руководители корпораций и крупных компаний (Academic)</p> <p>Rukovoditeli korporacij i krupnyh kompanij</p> <p>L.t.: managers of corporations and big companies</p> <p>Comment: not a concrete term</p>
6.	<p>Calque</p> <p>Директор-распорядитель (LingvoEconomics)</p> <p>Direktor-rasporjaditel'</p> <p>L.t.: manager (in charge)</p> <p>Ruscorpora: М.с.: 1 doc., N.c.: 4 doc.</p> <p>Последние четыре года он работал в качестве директора – распорядителя Московского музыкального театра им. (Итоговый выпуск вечерний – 01.09.05 18:00 – Нижний Новгород // Новый регион 2, 2005.09.02)</p>
7.	<p>Calque</p> <p>Высшее должностное лицо (IFC)</p> <p>Vysshee dolzhnostnoe lico</p> <p>L.t.: the senior post officer</p> <p>Ruscorpora:</p> <p>М.с.: 97 doc., N.c.: 343 doc.</p> <p>Так срок пребывания у власти высших должностных лиц Кубы будет ограничен до двух сроков по пять лет. (Евгений ЛУКЪЯНИЦА. Куба оказалась на пороге рыночных реформ // Комсомольская правда, 2011.04.17)</p> <p>L.t.: the senior post officer</p>
<p>RECOMMENDED TRANSLATION: Calque</p> <p>Главный исполнительный директор</p> <p>Glavnyj ispolnitel'nyj direktor</p> <p>L.t.: the main executive manager</p> <p>OR Calque</p> <p>Высшее должностное лицо</p> <p>Vysshee dolzhnostnoe lico</p> <p>L.t.: the senior post officer</p>	

35. Regular resources

Of all the funds received by UNICEF, core resources – also known as Regular Resources (RR) – best allow UNICEF to reach children who are in the greatest need and at the greatest risk, whether they be the victims of a protracted conflict, an epidemic, or a natural or manmade disaster. (UNICEF. Report on Regular Resources (2015)).

Calque and DT
Средства регулярного бюджета (UNTERM)
Sredstva reguljarnogo bjudzheta
L.t.: a fund of a regular budget
Ruscorpora: N.c.: 1 doc. Начиная с воскресенья, Пентагон вынужден финансировать военные операции в Ираке и Афганистане из средств регулярного ежегодного бюджета в размере 459,3 миллиарда долларов, где такие расходы не предусмотрены (Пентагон вынужден уволить 100 тысяч гражданских работников // Известия, 2007.11.21).
L.t.: the fund of a regular annual budget in the amount of 459,3 billion dollars.
RECOMMENDED TRANSLATION: Calque and DT (see above)

36. Work Force Planning Exercise

Workforce Planning: The systematic assessment of future workforce needs and the determination of strategies and actions required to meet those needs (Workforce Planning for Human Resource Professionals One-Day Overview, 2002).

Systematic identification and analysis of what an organization is going to need in terms of the size, type, and quality of workforce to achieve its objectives. It determines what mix of experience, knowledge, and skills are required, and it sequences steps to get the right number of right people in the right place at the right time (Business Dictionary).

1.	Calque and DT Мероприятия по планированию штатного расписания (UNTERM) Meroprijatija po planirovaniju shtatnogo raspisanija L.t.: measures on staff schedule planning Ruscorpora: 0 matches The Internet: not used, except for the online glossaries and dictionaries UNTERM
2.	Pure DT (shortened form) =workforce planning использование персонала (Academic) ispol'zovanie personala L.t.: the use of personnel Ruscorpora: general meaning N.c.: 3 doc. (not full matches) Использование временного персонала выгодно и не так затратно, как кажется на первый взгляд. (Какие Компании Чаще Обращаются к Temporary Staffing? // Труд-7, 2008.06.10) L.t. the use of temporary personnel В последнее десятилетие небольшие города при электростанциях типа Новомичуринска столкнулись с проблемой использования высококвалифицированного персонала (Васильев Дмитрий. Эстетика Энергетики // Труд-7, 2001.03.28). L.t. the use of highly qualified personnel

3.	Pure DT Использование труда персонала (Ruscorpora)
	Ispol'zovanie truda personala
	L.t. the use of the labour of personnel
	Ruscorpora: general meaning N.c. 1 doc. Третий по эффективному использованию труда персонала — Газпромбанк (Екатерина Белкина. Сотрудники банков приносят миллионы, а получают тысячи // РБК Daily, 2011.03.02).
4.	Additional or irrelevant components Планирование потребности в персонале (Academic)
	Planirovanie potrebnosti v personale
	L.t.: the planning of the need in personnel
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT Мероприятия по планированию штатного расписания Meroprijatija po planirovaniju shtatnogo raspisanija L.t.: Measures on staff schedule planning	

37. Management Ownership Committee

The Management Ownership Committee, comprising the heads of all Geneva-based agencies, under the Chairmanship of the Director-General of the United Nations Office at Geneva, provides strategic direction and high-level support for all common service initiatives (UN General Assembly, 2003 -2).

The “three-tier mechanism”, which comprises the Management Ownership Committee, the Task Force on Common Services, and various ad hoc working groups, is being reviewed so as to further enhance its efficiency, the report continues. Possible improvement measures include expanding the mandate of the Task Force on Common Services to incorporate the tasks assigned to the Management Ownership Committee and redefining the role of the Joint Purchase Service (UNIS Vienna, 2004).

Calque and DT Комитет участников по вопросам управления (UNTERM)
Komitet uchastnikov po voprosam upravlenija
L.t.: the committee of members on the issues of management
Ruscorpora: 0 matches UNTERM The Internet: “Целевой группы по общим службам, с тем чтобы он предусматривал возложение определенных функций на Комитет участников по вопросам управления и корректировку задач Объединенной службы закупок” (UN General Assembly, 2013).
RECOMMENDED TRANSLATION: Calque and DT Комитет участников по вопросам управления Komitet uchastnikov po voprosam upravlenija L.t.: the committee of members on the issues of management

38. Management Review Group

Management review

analysis and evaluation by the external auditor of management’s performance, including an analysis of the quality of decision making, efficiency of operations, profitability, corporate policies, internal controls, personnel relations, social responsibility, marketing factors, and ability to keep up-to-date technologically, as well as factoring economic and political considerations into decisions among other criteria (All Business).

Calque and DT
Группа по обзору вопросов управления(UNTERM)
Gruppa po obzoru voprosov upravlenija
L.t.: a group on the review of the issues of management
Ruscorpora: 0 matches The Internet: UNTERM Rarely used
RECOMMENDED TRANSLATION: Calque and DT (see above)

39. Forgery

An act of forging; *especially*: the crime of falsely and fraudulently making or altering a document (as a check) (Merriam-Webster)

1.	<p>Calque and DT Подделка документов (IFC) подделка (документов, денег и т. п.) (Academic; Lingvo Universal; Academic) <i>юр., пат.</i> подделка товаров (<i>представление товаров как продуктов не того производителя, которым они на самом деле произведены</i>) (Academic)</p> <p>Poddelka dokumentov; poddelka (dokumentov, deneg i t. p.)</p> <p>L.t.: falsification of documents, forgery</p> <p>Ruscorpora: M.c.: 3 doc.; N.c.: 350 doc., exact forms 278 doc. Французов подозревают фактически в подделке документов, обмане клиентов (Эльмар Гусейнов. Галльский детектив. Наши следователи изъяли документы в крупнейшем банке Франции (2002) // «Известия», 2002.02.01). L.t.: falsification of documents</p> <p>По факту организации незаконной миграции и подделки официальных документов возбуждено уголовное дело (Алла Александрова. В Магнитогорске двое уроженцев Таджикистана наладили массовую миграцию нелегалов // Новый регион 2, 2010.10.18).</p> <p>L.t.: falsification of official documents Это не первый случай подделки проездных документов на метро: в марте прошлого года была разоблачена преступная группировка, торговавшая фальшивыми билетами у входа в метро в течение целого года (Галина Зинченко. За чужой счет // РБК Daily, 2010.07.21). L.t.: falsification of travel tickets (documents)</p>
2.	<p>Calque and DT Поддельный документ (Academic)</p> <p>Poddel'nyj dokument</p> <p>L.t.: a forged document</p> <p>Ruscorpora: M.c.: 40 doc., N.c.: 593 doc. Как выяснилось, аферисты похищали деньги из банка с помощью поддельных документов (Александра Ермакова. Торговцы должностями получили 12 лет на троих // Известия, 2014.07.07).</p>
3.	<p>Direct equivalent (general use) Подлог (IFC, Lingvo Universal, Academic)</p> <p>Podlog</p> <p>L.t.: forgery</p>

Ruscorpora: M.c.: 14 doc.; N.c.: 251 doc. Обычно в бухгалтериях не идут на подлог. (Коллективный срок исковой давности (2011-2012)) L.t.: forgery
RECOMMENDED TRANSLATION: Calque and DT Подделка документов Poddelka dokumentov L.t.: falsification of documents, forgery

40. Arm's length transaction (figurative meaning)

A transaction in which the buyers and sellers of a product act independently and have no relationship to each other. The concept of an arm's length transaction is to ensure that both parties in the deal are acting in their own self interest and are not subject to any pressure or duress from the other party. (Investopedia)

Basis of determining fair market value (FMV), it is a dealing between independent, unrelated, and well informed parties looking out for their individual interests. Transactions involving family members, and parent companies and subsidiaries, are deemed arm-in-arm dealings. To qualify as an arm's length transaction, neither of the involved parties may have any interest in the transaction's consequences to the other party (Business Dictionary).

1.	Pure DT Сделка между независимыми сторонами (IFC)
	Sdelka mezhdru nezavisimymi storonami
	L.t.: a transaction between independent parties
	Ruscorpora: M.c., N.c.: 0 matches Parallel Corpus: 1 doc. Справедливая стоимость—это сумма, на которую можно обменять актив или посредством которой можно урегулировать обязательство при совершении сделки на рыночных условиях между хорошо осведомленными, независимыми сторонами , действующими на добровольной основе. (АКБ "Русславбанк". Финансовая отчётность (ABBYU LingvoPRO) (2010)) • Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction . (JSCB Ruslavbank. Financial Statements (2010))
2.	Pure DT Сделка без заинтересованности (IFC)
	Sdelka bez zainteresovannosti
	L.t.: a transaction without an interest.
	Ruscorpora: 0 results
3.	Pure DT Операция между независимыми сторонами (Ruscorpora)
	Operacija mezhdru nezavisimymi storonami
	L.t.: operation between independent parties
	Ruscorpora: N.c.: 1 doc. После этого приходят налоговые органы и проверяют, является ли эта цена рыночной, соответствует ли она принципу операций между независимыми сторонами (России не надо изобретать велосипед // РБК Daily, 2010.06.22). L.t.: operations between independent parties.
4.	Additional or irrelevant components.

	Сделка между хорошо осведомленными и независимыми друг от друга сторонами (Ruscorpora)
	Sdelka mezhdru horosho osvedomlennymi i nezavisimymi drug ot druga storonami
	L.t.: a transaction between well-informed and independent from each other parties
	Ruscorpora: М.с.: 1 doc. Международные стандарты все большее предпочтение отдают оценке по справедливой стоимости, которая по определению представляет собой сумму денежных средств, достаточную для приобретения активов или исполнения обязательств при совершении сделки между хорошо осведомленными и независимыми друг от друга сторонами (К справедливой стоимости (2004) // «Металлы Евразии», 2004.12.17).
	L.t.: a transaction between well-informed and independent from each other parties
5.	Direct equivalent (general use) юр. Коммерческая (рыночная) сделка (сделка между сторонами, которые не имеют каких-л. юридических и финансовых связей, для избежания конфликта интересов; напр., сделка между мужем и женой или между корпорацией и дочерней компанией не может считаться сделкой " на расстоянии вытянутой руки "; сделки такого рода являются основой для независимого определения рыночной цены предмета сделки, напр., актива; при составлении финансовой отчетности предполагается, что все сделки были коммерческими, но поскольку это может быть не так, и при этом пользователь отчетности не будет знать об этом, существуют стандарты, требующие раскрытия информации о сделках между связанными сторонами) (Academic)
	jur. Kommercheskaja (rynochnaja) sdelka (a comment)
	L.t.: (law) commercial (market) transaction (a transaction between the parties, which don't have any law or financial ties, for avoiding a conflict of interests; for example, a transaction between a husband and a wife or betwee a corporation and a branch company cannot be considered an arms' length transaction; such transactions are normally a bas for an independent identification of a market price of the subject of a transaction, for example, an asset; while writing a financial report it is supposed that all the transactions are commercial, but as it can be wrong and the user won't know that there are standards, requiring the information about the transactions between the parties involved to be revealed).

	<p>Ruscorpora: Коммерческая сделка: N.c.: 56 doc., M.c.: 38 doc. Рыночная сделка: M.c.: 2 doc., N.c.: 13 doc.</p> <p>Кроме того, подобные саммиты создают благоприятную атмосферу для заключения коммерческих сделок, что положительно влияет на стабилизацию экономической ситуации (Что вы ждете от Петербургского международного экономического форума? // РИА Новости, 2009.06.02).</p> <p>Parallel corpus: 1 doc.: en James was a little cowed; when it came to the actual figures of a commercial transaction he was sure of himself, for then he was dealing with facts, not with men; but preliminary negotiations such as these made him nervous—he never knew quite how far he could go. (John Galsworthy. The Man of Property (1906)).</p> <p>ru Джемс струхнул: когда речь шла о точных цифрах коммерческой сделки, он был уверен в себе, так как имел дело с фактами, а не с людьми; но предварительные переговоры, вроде тех, которые велись сейчас, нервировали его — он никогда не знал, где и как нужно остановиться (Джон Голсуорси. Собственник (Н. Волжина, 1946)).</p> <p>Рыночный (или сравнительный) подход основан на сравнении данных об аналогичных рыночных сделках (Д. А. Корнилов, С. Н. Яшин. Использование методов и подходов к оценке стоимости объектов обмена и определение на их основе эффективности принимаемых стратегий при реконструктуризации компаний (2004) // «Финансы и кредит», 2004.11.22).</p>
	<p>RECOMMENDED TRANSLATION: Pure DT Сделка между независимыми сторонами Sdelka mezhdru nezavisimymi storonami L.t.: a transaction between independent parties</p>

41. Base-line study (figurative meaning)

Analysis of current situation to identify the starting points for a program or project. (Business Dictionary).

Full Definition of **BASELINE**

- 1:** a line serving as a basis; *especially* : one of known measure or position used (as in surveying or navigation) to calculate or locate something
- 2 a :** either of the lines on a baseball field that lead from home plate to first base and third base and are extended into the outfield as foul lines
- b :** BASE PATH
- 3:** a boundary line at either end of a court (as in tennis or basketball)
- 4:** a usually initial set of critical observations or data used for comparison or a control
- 5:** a starting point <the *baseline* of this discussion> (Merriam-Webster).

1.	<p>Pure DT Исследование исходной ситуации (OECD-1) Issledovanie ishodnoj situacii L.t.: a research of a starting situation Ruscorpora: 0 results</p>
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2.	Pure DT Анализ существующего положения (Academic)
	Analiz sushhestvujushhego polozhenija
	L.t.: the analysis of the current situation
	Ruscorpora: М.с.: 1 doc., N.с.: 5 doc. Интерес представляет не только предлагаемая модель, но и первая часть документа— анализ с существующего положения . (Сиснёв Виссарион соб. корр. 'Труда'. ОКОНЧАТЕЛЬНЫЙ ДИАГНОЗ // Труд-7, 2004.02.10)
3.	Additional or irrelevant components Исследование современного состояния (Academic)
	Issledovanie sovremennogo sostojanija
	L.t.: the analysis of the contemporary state
	Ruscorpora: М.с.: 2 doc. Этот труд остается непревзойденным, хотя давно есть потребность в исследовании современного состояния языка. (Финно-угорские народы. Коми-язьвинцы (2001) // «Жизнь национальностей», 2001.12.28)
4.	Calque Базовое исследование (Ruscorpora)
	Vazovoe issledovanie
	L.t.: basic study
	Ruscorpora: N.с.: 2 doc. По словам собеседника агентства, FAIR (Facility for Antiproton and Ion Research) представляет собой установку для базовых исследований , при помощи которой ученые смогут глубже изучить элементарные частицы материи и проникнуть в тайны возникновения вселенной. (Германия и РФ расширяют сотрудничество в области научных исследований // РИА Новости, 2008.10.03)
5.	Pure DT (environmental term) Изучение фоновых условий (окружающей среды) (Bol'shoj anglo-russkij politehnicheskij slovar')
	Izuchenie fonovyh uslovij (okruzhajushhej sredy)
	L.t.: a study of background conditions (of environment)
	Comment: environment term
RECOMMENDED TRANSLATION: Pure DT Анализ существующего положения Analiz sushhestvujushhego polozhenija L.t.: the analysis of the current situation	

42. Buy-out

The purchasing of a controlling share in a company (Online Etymology Dictionary)

1.	Calque and DT Выкуп контрольного пакета акций компании (IFC)
	Vyкуп kontrol'nogo paketa akcij kompanii
	L.t.: buy-out/repurchase of a control package of shares
	Ruscorpora: N.с.: 1 doc. Менеджеры «Сибур» не скрывают, что помимо выкупа контрольного пакета акций компании у Газпромбанка она заинтересованы в консолидации бумаг, принадлежащих сейчас другим акционерам (Shabashov, 2008. Ruscorpora).

2.	Calque and DT Выкуп контрольного пакета (Ruscorpora)
	Vyкуп kontrol'nogo paketa
	L.t.: repurchase of a control package
	Ruscorpora: M.c.: 1 doc. N.c.: 15 doc. Для привлечения средств на выкуп контрольного пакета акционеры «Вестера» ведут переговоры с пятью банками (Perceva, 2011. Ruscorpora). L.t.: to attract money for the buyout of a control package the shareholders make negotiations with five banks.
3.	Calque and DT Выкуп контрольного пакета акций (Ruscorpora)
	Vyкуп kontrol'nogo paketa akciј
	L.t.: repurchase of a control package of shares
	Ruscorpora: N.c.: 6 doc. В апреле РБК daily уже сообщала о том, что южноафриканский Standard Bank ведет переговоры о выкупе контрольного пакета акций группы у топ-менеджеров группы во главе с Рубеном Варданием («Trojka Dialog» hochet pod krylo gosudarstva, 2010. Ruscorpora). L.t.: ... Standard Bank Lodz the negotiations about the buyout of a control package of shares of a group...
4.	Additional or Irrelevant Components эк. закупка всей партии товара (Academic)
	јek. закупка vseј partii tovara
	L.t.: a purchase of the whole shipment of produce
	Ruscorpora: N.c.: without “весь” (the whole): 5 doc. А на закупку очередных партий товара требовались все новые и новые суммы денег. (Knјazev, 2000. Ruscorpora).
RECOMMENDED TRANSLATION: Calque and DT Выкуп контрольного пакета Vyкуп kontrol'nogo paketa L.t.: repurchase of a control package	

43. Cousin Consortium (CC)

A cousin consortium is defined by cousins who share ownership of a joint enterprise; generally third generation members of a family in business but not necessarily—they could be second generation or even a first-generation start-up, although this is less common. A cousin consortium can be formed by 2 cousins or more (Business Families Foundation, 2016).

Pure DT Стадия преемников в третьем поколении (в семейной компании) (IFC)
Stadija preemnikov v tret'em pokolenii (v semeјnoj kompanii)
L.t.: the stage of successors in the third generation (in a family company)
Ruscorpora: 0 matches The Internet: not used, except for online dictionaries and glossaries
RECOMMENDED TRANSLATION: Pure DT (see above)

44. Dead hand (figurative meaning)

“An inalienable possession of lands or buildings by an ecclesiastical or other corporation” (Merriam-Webster).
“The condition of lands or tenements held without right of alienation, as by an ecclesiastical corporation; inalienable ownership” (Dictionary.com).

1.	Pure DT Владение без права передачи (IFC; Lingvo) Vladienie bez prava peredachi L.t.: ownership without the right of assignation/transfer Ruscorpora: N.c. 1 doc. (not a full match) ДОЛЯ БЕЗ ПРАВА ПЕРЕДАЧИ (А u nas vo dvore, 2005. Ruscorpora) Internet: the term is quite often used and mentioned in the dictionaries: "мертвая рука" - термин, означающий "владение без права передачи" (Grigorjan, 2012).
2.	Calque (figurative meaning) «Мёртвая рука» (владение недвижимостью без права передачи) (Lingvo) «Mjortvaia ruka» (the possession of a real estate without the right of assignation) Ruscorpora: the term is used in different fields Internet: the term is used, but is difficult to find on the Internet (see the abovementioned example)
3.	Additional or Irrelevant Components Неотчуждаемое право собственности на недвижимость, принадлежащую какому-либо учреждению (церковному, благотворительному и т. п.) (Academic) Neotchuzhdaemoe pravo sobstvennosti na nedvizhimost', prinadlezhashhuju kakomu-libo uchrezhdeniju (comment) L.t.: Inalienable property right on real estate, belonging to an institution (church, charity etc.) Ruscorpora: 0 results Note: alienation in mortmain — продажа недвижимости «под мертвую руку» (церковному, благотворительному и т. п. учреждению без права ее дальнейшего отчуждения) Internet: the term is used in the dictionaries. «Мёртвая рука. В римском праве неотчуждаемое право собственности на недвижимость, принадлежащую корпорации» (Law Today).
RECOMMENDED TRANSLATION: Pure DT Владение без права передачи Vladienie bez prava peredachi L.t.: ownership without a right of assignation/transfer	

45. Drag-along right (figurative meaning)

A right that enables a majority shareholder to force a minority shareholder to join in the sale of a company (Investopedia.com); a right that allows majority shareholders to force minority shareholders to accept an agreement (InvestorWords.com); majority shareholder's privilege of obligating the minority shareholders to sell their shares at a price offered in accordance with the shareholders agreement (Business Dictionary).

1.	Pure DT Право мажоритарного акционера принудить других акционеров продать свои акции на тех же условиях (IFC) Pravo mazhoritarnogo akcionera prinudit' drugih akcionerov prodat' svoi akcii na teh zhe uslovijah
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	L.t.: a right of a majority shareholder to make other shareholders sell their shares under the same conditions
	Ruscorpora: 0 matches/rarely used on the Internet
2.	Additional or Irrelevant Components Обязанность миноритарного акционера продать свой пакет акций наряду с мажоритарным акционером на тех же условиях (Institutions Of Civil Law And Modernization Of The Economy).
	Objazannost' minoritarnogo akcionera prodat' svoj paket akcij narjadu s mazhoritarnym akcionerom na teh zhe uslovijah
	L.t.: an obligation of a minority shareholder to sell one's own package of shares along with a majority shareholder under the same conditions
	Ruscorpora: 0 matches The Internet: «<...> обязанность миноритарного акционера продать свой пакет акций наряду с мажоритарным акционером на тех же условиях... Это так называемое Drag – along right» (Institutions Of Civil Law And Modernization Of The Economy).
4.	Calque Право потянуть за собой (Academic)
	Pravo potjanut' za soboj
	L.t.: the right to drag (smth./smb.) with you
	Ruscorpora: 0 examples (except for general meaning) The use on the Internet (rare): The exact form: Еще один момент: есть ли у вас, вашей компании или группы инвесторов, с которыми вы находитесь в дружеских отношениях, право "потянуть за собой" (право акционеров, владеющих большей частью акций компании и поддержавших какое-л. предложение о покупке или поглощении компании, потребовать, чтобы и остальные акционеры приняли данное предложение и продали свои акции)? (VentureNews) Not exact form: Drag-along — право потянуть за собой миноритариев в случае продажи акций мажоритарием. L.t.: the right to drag along minority shareholders in case of selling the shares by a majority (shareholder) (Centr upravljenija finansami)
5.	Pure DT Права подключения, права подключения к сделке (к продаже), права подключить (к продаже) (Academic)
	Prava podkljuchenija, prava podkljuchenija k sdelke (k prodazhe), prava podkljuchit' (k prodazhe)
	L.t.: the right of joining, the right to join the bargain (the sale), the right to join (to the sale)
	Ruscorpora: 0 examples The use on the Internet: general meaning
RECOMMENDED TRANSLATION: Calque Право потянуть за собой Pravo potjanut' za soboj L.t.: the right to drag (smth./smb.) with you	

46. (to) Foreclose (the property)

A *situation in which* a homeowner is unable to make full principal and interest payments on his/her mortgage, which allows the lender to seize the property, evict the homeowner and sell the home, as stipulated in the mortgage contract. One month after the homeowner misses a mortgage payment, he/she is in default and will be notified by the lender. Three to six months after the homeowner misses a mortgage payment, assuming the mortgage is still delinquent and the homeowner has not made up the missed payments within a specified grace period, the lender will begin to foreclose. The farther behind the borrower falls, the more difficult it becomes to catch up, since lenders add fees for payments that are 10 to 15 days late (Investopedia).

To foreclose a mortgage (Merriam-Webster).

Late 13c., from Old French forclos, past participle of forclore "exclude, shut out; shun; drive away" (12c.), from fors "out" (Modern French hors; from Latin foris "outside;" see foreign) + clore "to shut" (see close (v.)). Senses in English influenced by words in for- (which is partly synonymous with the Latin word) and spelling by a mistaken association with native fore-. Specific mortgage law sense is first attested 1728. Other Middle English for- words in which the same prefix figures include forjuggen "condemn, convict, banish;" forloinen "forsake, stray from," and forfeit (Online Etymology Dictionary).

1.	<p>Pure DT Обращать взыскание (на имущество) (IFC) Obrashhat' vzysskanie (na imushhestvo) L.t.: to impose a penalty (on a property) Ruscorpora: М.с.: 1 doc.; N.с.: 4 doc. Судебные органы не решались обращать взыскания на федеральное имущество, подавать на банкротство (Иван Штольц. Тик-так (2002) // «Дело» (Самара), 2002.08.01). L.t.: to impose penalty on federal property</p> <p>Сегодня нельзя обращать взыскание на единственное жилье—в случае невозврата кредита банку трудно реализовать такой залог (Надежда Косарева: 'К 2010 году ипотекой смогут воспользоваться 30% населения' // Известия, 2004.06.10). L.t.: to impose penalty on the sole property</p> <p>Note: обращать взыскание на залог Невозвраты заставят кредиторов чаще обращать взыскание на залог, продать который сегодня можно лишь по бросовым ценам (Калинникова Татьяна. Банкиры прописали рассрочки // Труд-7, 2009.03.11). L.t.: to impose penalty on a pledge</p>
2.	<p>Pure DT Лишать права выкупа (вступать во владение заложенным имуществом вследствие неуплаты должником причитающихся с него сумм) (Academic). to foreclose (on) a mortgage — лишать права выкупа заложенного имущества Lishat' prava vykupa (a comment) L.t.: to deprive of the buy-out right (to get the rights of an owner of a mortgaged property as a result of non-payment of the mortgaged property) Ruscorpora: 1 doc. (see the example below) В США нарастает вал случаев, когда банки лишают американские семьи права выкупа заложенных по ипотеке домов, так как люди не могут за них расплатиться (Без права выкупа // РБК Daily, 2007.11.28).</p>
3.	<p>Additional or irrelevant components Лишать права выкупа заложенного имущества (Academic)</p>

	Lishat' prava vykupa zalozhennogo imushhestva
	L.t.: to deprive of the right of pledged property buy-out
	Ruscorpora: see the abovementioned example
4.	Additional or irrelevant components юр. Отказывать в праве выкупа закладной вследствие просрочки (Lingvo Universal)
	jur. Otkazyvat' v prave vykupa zakladnoj vsledstvie prosrochki
	L.t.: to deny the right of the buy-out of a pledge as a consequence of a delay
	Ruscorpora: 0 results
5.	Pure DT юр. лишать права пользования (Academic; Lingvo Universal)
	jur. lishat' prava pol'zovaniya
	L.t.: to deprive of the right for the usage
	Ruscorpora: M.c.: 1 doc.; N.c.: 2 doc. Но самое главное—обременение земельного участка сервитутом не лишает собственника прав владения, пользования и распоряжения в полном объеме (Ирина СЕРГИЕНКО. На вопросы читателей «Комсомолки» отвечает адвокат Ирина Сергиенко // Комсомольская правда, 2003.08.07).
	The building society will be forced to foreclose on this mortgage because regular payments have not been made. — Строительную компанию лишат права пользоваться ссудой, поскольку не проводились регулярные платежи (ABBYY Lingvo).
6.	Direct equivalent (general meaning) юр. Исключать (Lingvo Universal)
	jur. Iskljuchat'
	L.t.: to exclude
RECOMMENDED TRANSLATION: Pure DT Обращать взыскание (на имущество) Obrashhat' vzyskanie (na imushhestvo) L.t.: to impose a penalty (on a property)	

47. Foreclosure

A situation in which a homeowner is unable to make full principal and interest payments on his/her mortgage, which allows the lender to seize the property, evict the homeowner and sell the home, as stipulated in the mortgage contract <...>. See “to foreclose” (Investopedia).

1.	Pure DT Обращение взыскания (IFC)
	Obrashhenie vzyskanija
	L.t.: imposition of penalty
	Ruscorpora: M.c.: 16 doc. Обращение взыскания на долговые требования представляет собой взыскание в основном на заработную плату должника. (Исполнение судебных решений по гражданским делам в России и Японии (2004) // «Арбитражный и гражданский процессы», 2004.10.25). L.t.: the imposition of penalty on the debt requirements
	Цена иска в несколько раз превышает минимальный размер оплаты труда, и по правилам исполнительного производства обращение взыскания должно происходить на имущество должника (Определения суда общей юрисдикции (2004) //

	<p>«Арбитражный и гражданский процессы», 2004.08.30). L.t.: the imposition of penalty should be performed on the debtor's property.</p>
2.	<p>Additional or irrelevant components Лишение должника права выкупа заложенного имущества foreclosure of a mortgage — лишение права выкупа заложенного имущества (Academic) Lishenie dolzhnika prava vykupa zalozhennogo imushhestva L.t.: the deprivation of a debtor of the right of a pledged property buy-out Ruscorpora: 0 exact matches See the use with synonyms: N.c.: 3 doc. С момента начала ипотечного кризиса в США, вызванного резким падением цен на жилье и участвовавшими случаями лишения заемщиков права выкупа недвижимости из-за невыплат по кредитам, рыночная стоимость компании Countrywide Financial резко упала <...> (Екатерина Александрова. Bank of America считает покупку Countrywide перспективным вложением // РИА Новости, 2008.01.11). По прогнозам, количество случаев лишения прав на выкуп жилья составит в следующем году 1,4 млн. (Без права выкупа // РБК Daily, 2007.11.28). «Массовое лишение прав на выкуп заложенных домов отнимает огромные суммы денег у частных домовладельцев, — сказал РБК daily Дедрик Мухаммад (Роман Кириллов. Ипотечная дискриминация // РБК Daily, 2008.01.16).</p>
3.	<p>Pure DT Лишение права выкупа закладной (Lingvo Universal) Lishenie prava vykupa zakladnoj L.t. : the deprivation of the right for mortgage buy-out Ruscorpora: N.c.: 2 doc. Однако ситуация продолжает ухудшаться: компания объявила, что в декабре минувшего года число случаев лишения права выкупа закладной и задержки платежей возросло до рекордного показателя (Екатерина Александрова. Bank of America считает покупку Countrywide перспективным вложением // РИА Новости, 2008.01.11).</p>
4.	<p>Pure DT Лишение прав на выкуп закладной (Ruscorpora) Lishenie prav na vykup zakladnoj L.t.: the deprivation of the right on a mortgage buyout Ruscorpora: N.c.: 1 doc. Эти опасения подтвердила обнародованная на этой неделе информация о резком росте числа лишений прав на выкуп закладных в США (Владимир Павлов. Freddie Mac Опять Просит Деньги // РБК Daily, 2009.05.14).</p>
5.	<p>Pure DT Потеря прав на выкуп закладной (Ruscorpora) Poterja prav na vykup zakladnoj L.t.: the loss of the rights on the buyout of a mortgage N.c.: 1 doc. Несмотря на данные о снижении количества случаев потери прав на выкуп закладных уже на протяжении трех месяцев, этот показатель все еще на 19 процентов больше, чем в октябре 2008 года <...> (Денис Ворошилов. США сохранит инструменты для предотвращения нового кризиса - Гайтнер // РИА Новости, 2009.12.10).</p>
6.	<p>Pure DT Потеря (лишение) права выкупа (переход права собственности на заложенное имущество к кредитору в том случае, если должник не смог своевременно погасить долговые обязательства) (Academic)</p>

Poterja (lishenie) prava vykupa
L.t.: the loss (deprival) of the buy-out right
N.c.: 1 doc. В Global Insight утверждают, что в следующем году лишение прав выкупа жителей десяти густонаселенных городских регионов (см. таблицу) вычитет из общестранового показателя ВВП более 45 млрд долл. (Без права выкупа // РБК Daily, 2007.11.28).
RECOMMENDED TRANSLATION: Pure DT Обращение взыскания Obrashhenie vzyskaniya L.t.: imposition of penalty

48. Leveraged buy-out (LBO) (figurative meaning)

A leveraged buyout (LBO) is the acquisition of another company using a significant amount of borrowed money to meet the cost of acquisition. The assets of the company being acquired are often used as collateral for the loans, along with the assets of the acquiring company. The purpose of leveraged buyouts is to allow companies to make large acquisitions without having to commit a lot of capital (Investopedia).

1.	Pure DT Выкуп контрольного пакета акций компании за счет кредита (IFC) Vykup kontrol'nogo paketa akcij kompanii za schet kredita L.t.: the buy out of a control package of shares at the expense of a loan Ruscorpora: 0
2.	Pure DT Выкуп контрольного пакета акций с помощью кредитов (Academic) Vykup kontrol'nogo paketa akcij s pomoshh'ju kreditov L.t.: the buy out of a control package of shares with the help of loans Ruscorpora: 0
3.	Pure DT Покупка контрольного пакета акций корпорации с помощью кредита (Academic) Pokupka kontrol'nogo paketa akcij korporacii s pomoshh'ju kredita L.t.: the purchase of a control package of shares of a corporation with the help of a loan Ruscorpora: 0
4.	Additional or irrelevant components Приобретение компании за счёт использования значительных долговых ресурсов (Ruscorpora) Priobretenie kompanii za schjot ispol'zovaniya znachitel'nyh dolgovyh resursov L.t.: an acquisition of a company at the expense of the use of considerable debt resources Ruscorpora: N.c.: 1 doc. Это была сделка из разряда Leveraged Buy-Out (LBO) – приобретение компании за счет использования значительных долговых ресурсов , обеспеченных денежными потоками этой компании (Иностранные банки нам не конкуренты – Константин Рыжков // РБК Daily, 2006.03.20). L.t.: an acquisition of a company at the expense of the use of considerable debt resources
5.	Additional or irrelevant components Приобретение компаний с использованием заёмных и собственных средств инвесторов (Ruscorpora) Priobretenie kompanij s ispol'zovaniem zajomnyh i sobstvennyh sredstv investorov L.t.: L.t.: an acquisition of a company with the use of debt and own means of investors

<p>Ruscorpора: N.c.: 1 doc. Тем не менее, как сообщил источник в Москоммерцбанке, в его планах стоит развитие новых направлений, таких как финансирование слияний и поглощений вразличных сферах бизнеса: кредитования сделок LBO (leveraged buy-out—приобретение компаний с использованием заемных и собственных средств инвесторов) и их разновидности — сделок MBO (management buy-out—выкуп компаний их менеджментом) (Казкоммерцбанк готовится к IPO // РБК Daily, 2006.09.26). L.t.: an acquisition of a company with the use of debt and own means of investors</p>
<p>RECOMMENDED TRANSLATION: Pure DT Выкуп контрольного пакета акций компании за счет кредита Vyкуп kontrol'nogo paketa akciј kompanii za schet kredita L.t.: the buy out of a control package of shares at the expense of a loan</p>

49. Management buy-out (figurative meaning)

A transaction where a company's management team purchases the assets and operations of the business they manage. A management buyout (MBO) is appealing to professional managers because of the greater potential rewards from being owners of the business rather than employees. (Investopedia).

1.	<p>Calque and DT Выкуп компаний (их) менеджментом (Ruscorpора) Vyкуп kompanij (ih) menedzhmentom L.t.: The buy-out of companies by their management Ruscorpора: N.c. 2 doc. Тем не менее, как сообщил источник в Москоммерцбанке, в его планах стоит развитие новых направлений, таких как финансирование слияний и поглощений вразличных сферах бизнеса: кредитования сделок LBO (leveraged buy-out—приобретение компаний с использованием заемных и собственных средств инвесторов) и их разновидности — сделок MBO (management buy-out—выкуп компаний их менеджментом) (Казкоммерцбанк готовится к IPO // РБК Daily, 2006.09.26).</p>
2.	<p>Calque and DT Выкуп акций компании её менеджментом (Ruscorpора) Vyкуп akciј kompanii ejo menedzhmentom L.t.: the buy-out of the shares of a company by its management Ruscorpора: N.c.: 2 doc. Фонд поддерживает развитие информационных и коммуникационных технологий, биологии, а также развитие бизнеса и выкуп акций компании её менеджментом (MBO) в других отраслях (Сергей Рябов. Бельгийцам понравился фитнес по-русски // РБК Daily, 2006.02.28).</p>
3.	<p>Additional or irrelevant components Выкуп контрольного пакета акций корпорации её персоналом (Academic) Vyкуп kontrol'nogo paketa akciј korporacii ee personalom L.t.: the buy out of a control package of shares of a corporation by its personnel Ruscorpора: 0 matches</p>
4.	<p>Additional or irrelevant component Выкуп контрольного пакета акций компании её руководством (IFC) Vyкуп kontrol'nogo paketa akciј kompanii ee rukovodstvom L.t.: a buy-out of a control package of company's shares by its management Ruscorpора: 0 full matches</p>

	<p>Compare with buy-out:</p> <p>Менеджеры «Сибура» не скрывают, что помимо выкупа контрольного пакета акций компании и у Газпромбанка они заинтересованы в консолидации бумаг, принадлежащих сейчас другим акционерам (Shabashov, 2008. Ruscorpora). L.t.: Managers of “Sybur” don’t conceal that apart from the buy-out of a control package of shares of Gazprombank they are interested in the consolidation of the documents...</p>
5.	<p>Calque Выкуп управляющими (Academic) Vukup upravljajushhimi L.t.: the buy out by the management Ruscorpora: 0 matches</p>
6.	<p>Additional or irrelevant components Выкуп управляющими своей доли обратно (Ruscorpora) Vukup upravljajushhimi svoej doli obratno L.t.: the buy-out by management of their share (back) Ruscorpora: М.с. 1 doc. И еще один вариант выхода — выкуп управляющими своей доли обратно (Татьяна Гурова. Магистраль их мышления (2004) // «Эксперт», 2004.12.13).</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Выкуп акций компании (её) менеджментом Vukup akcij kompanii (ejo) menedzhmentom L.t.: the buy-out of the shares of a company by its management</p>	

50. Anti-dilution (figurative meaning)

Anti-dilution is the increase in earnings per share or decrease in loss per share that results when one assumes the conversion of convertible instruments, the exercise of options and warrants, or the issuance of common shares if specified conditions are satisfied (Accounting Tools).

a lessening of real value (as of equity) by a decrease in relative worth; *specifically* : a decrease of per share value of common stock by an increase in the total number of shares (Merriam-Webster).

1.	<p>Calque and DT (a verb) (figurative meaning) Не размывать пакет акций (Ruscorpora) Ne razmyvat' paket akcij L.t.: Not to dilute a package of shares Ruscorpora: М.с.: 1 doc., N.c.: 2 doc. (not full matches) Мы перевели уже 25 миллиардов и, защищая их интересы, сделали это так, чтобы не размывать их пакет акций (Нигина Бероева. Правительство одобрило сокращение 5 тысяч человек на АвтоВАЗе // Комсомольская правда, 2009.10.02, Ruscorpora). L.t.: to wash out their package of shares</p>
2.	<p>Additional or irrelevant components (figurative meaning) Меры по предотвращению возможного размывания пакета акций (IFC) Mery po predotvrashheniju vozmozhnogo razmyvaniya paketa akcij L.t.: measures on the prevention of a possible wasg out of a package of shares Ruscorpora: 0 matches</p>
3.	<p>Calque <i>фин.</i> Антиразводнение (увеличение прибыли на акцию или уменьшение убытков по акции в результате увеличения количества обыкновенных акций без соответствующего увеличения</p>

<p><i>активов или прибыли, напр., в результате конвертации облигаций, исполнения warrants на акции и т. п.; конвертация приводит к завышению прибыли на одну акцию за счет прибавления к общей сумме прибыли процентов, которые должны были быть выплачены по конвертированным ценным бумагам) (Academic).</i></p>
<p>fin. Antirazvodnenie (calque) (comment)</p>
<p>Anti-dilution (financial) (an increase of revenue per share or a decrease of losses on shares as a result of an increase of normal shares without a corresponding increase of assets or income for example as a result of a conversion of bonds, execution of warrants on shares etc.; conversion leads to the overstatement of revenue per share at the expense of addition to the overall sum of revenue of an interest, which should be paid under the converted bonds).</p>
<p>Ruscorpora: 0 matches The Internet: widely used “Антиразводнение - это увеличение прибыли на акцию или уменьшение убытка на акцию, являющееся результатом допущения конвертации конвертируемых инструментов, исполнения опционов или warrants или выпуска обыкновенных акций после выполнения определенных условий” (IAS 33, 2004).</p>
<p>RECOMMENDED TRANSLATION: Calque Антиразводнение Antirazvodnenie (calque) Or Calque and DT (a verb) (figurative meaning) Не размывать пакет акций Ne razmyvat' paket akcij L.t.: Not to dilute a package of shares</p>

51. Safe Harbor (figurative meaning)

Safe harbor refers to a legal provision to reduce or eliminate liability in certain situations as long as certain conditions are met. Safe harbor also refers to a shark repellent tactic used by companies who do not want to be taken over, where they purposefully acquire a heavily regulated company to make themselves look less attractive to the entity considering taking them over (Investopedia).

1.	<p>Pure DT (another figurative meaning) Мера по защите от недружественного поглощения (Ruscorpora)</p>
	<p>Mera po zashhite ot nedruzhestvennogo pogloshhenija</p>
	<p>L.t.: a measure on the defense from a hostile takeover</p>
	<p>Ruscorpora: N.c.: 1 doc. Узнав об этом, на рынке заговорили о смене собственника, однако в январе НПФ «Сургутнефтегаз» сообщил, что теперь владеет 93% УК «Лизинг Продакшн» и аналитики предположили, что это мера по защите от недружественного поглощения (Состояние Путина может достигать 40 миллиардов долларов // Новый регион 2, 2007.11.16. Ruscorpora). L.t.: a measure on the defense from a hostile takeover</p>
	<p>See the use: Эта мера должна обезопасить газового гиганта от недружественного поглощения со стороны конкурентов (Денис Жуйков. Евросоюз против золотых акций // РБК Daily, 2006.09.07. Ruscorpora). L.t.: This measure should secure the gas giant from the hostile takeover by the cometitors.</p>

2.	Pure DT (another figurative meaning) Меры защиты от «недружественного поглощения» (Ruscorpora)
	Mera po zashhite ot "nedruzhestvennogo pogloshhenija"
	L.t.: measures of defense from "hostile takeover"
	Ruscorpora: N.c.: 1 doc. Тем не менее таких мер защиты от «недружественного поглощения» может оказаться недостаточно. (Владислав Серегин. «Фазотрон» пойдет под снос // РБК Daily, 2005.03.16. Ruscorpora)
3.	Additional or irrelevant components (another figurative meaning) Меры, предпринимаемые компанией и позволяющие избежать угрозы поглощения, налогов (IFC)
	Mery, predprinimaemye kompaniej i pozvoljajushhie izbezhat' ugrozy pogloshhenija, nalogov
	L.t.: measures undertaken by a company and making it possible to evade a threat of a takeover and debts
	Ruscorpora: 0 matches
4.	Calque Безопасная гавань (Academic)
	Bezopasnaja gavan'
	Safe harbor
	Ruscorpora: M.c.: 1 doc., N.c.: 12 doc. А в таких ситуациях россияне всегда обращаются к доллару как «безопасной гавани», даже если это противоречит здравому смыслу. (Антон Попов. Россияне по-прежнему любят валюту // РБК Daily, 2005.03.25. Ruscorpora)
5.	A comment фин. (разновидность защиты от поглощения путем приобретения контролируемого государством предприятия, что делает поглощение компании непривлекательным) (Academic)
	fin. (raznovidnost' zashhity ot pogloshhenija putem priobretenija kontroliruемого gosudarstvom predpriyatija, chto delaet pogloshhenie kompanii neprivlekatel'nyj)
	Financial (a kind of protection from a takeover by means of the acquisition of an enterprise controlled by the state, which makes the takeover of a company non-attractive).
6.	A comment учет (бухгалтерские операции, которые позволяют избежать юридических и налоговых последствий; напр., использование льготной программы ускоренной амортизации) (Academic)
	uchet (buhgalterskie operacii, kotorye pozvoljajut izbezhat' juridicheskikh i nalogovyh posledstvij; napr., ispol'zovanie l'gotnoj programmy uskorennoj amortizacii)
	Accounting (accounting operations, which allow to avoid legal or tax consequences; for example, the use of a privileged program of an accelerated amortization).
7.	A comment фин., амер. (правило Комиссии по ценным бумагам и биржам, в соответствии с которым компании могут покупать собственные акции, не опасаясь обвинений в манипуляциях) (Academic)
	fin., amer. (pravilo Komissii po cennym bumagam i birzham, v sootvetstvii s kotorym kompanii mogut pokupat' sobstvennyye akcii, ne opasajas' obvinenij v manipuljacijah)
	Finance, American (the rule of the United States Securities and Exchange Commission, in accordance with which companies can buy out their own shares, not being afraid of charges for the manipulations)
8.	A comment юр. (положение закона, согласно которому обвиняемое лицо освобождается от ответственности, если тот или иной поступок совершен им без злого умысла) (Academic)
	jur. (polozhenie zakona, soglasno kotoromu obvinjaемое lico osvobozhdaetsja ot otvetstvennosti, esli tot ili inoj postupok sovershen im bez zlogo umysla)

	Law (a legal provision according to which a defendant is exempted from liability if a deed was committed without a bad intention).
	<p>Homonyms:</p> <p>Карл Айкан также готов подать иск, запрещающий совету директоров БЕА применять меры по защите от поглощений (poison pills). (АНДРЕЙ КОТОВ. Карл Айкан поможет Oracle // РБК Daily, 2007.10.30. Ruscorpora)</p> <p>L.t.: to use the measures on the defense from takeovers (poison pills).</p> <p>Согласно ему компания должна не только не предпринимать новых мер по защите от поглощения, но и отказаться от существующих сразу после того, как другая компания сделала официальное предложение о покупке. (ЕС защитился от поглощений // РБК Daily, 2007.02.28. Ruscorpora)</p> <p>L.t.: measures on the defense from takeover.</p> <p>встречное предложение к NASDAQ, окажется информация о нем правдой, стало бы наилучшей защитной мерой от возможного поглощения. АНДРЕЙ КОТОВ (День независимости от конкурентов // РБК Daily, 2006.11.09. Ruscorpora)</p> <p>L.t.: a preventive measure for a possible takeover.</p>
	<p>RECOMMENDED TRANSLATION: Calque</p> <p>Безопасная гавань</p> <p>Bezopasnaja gavan'</p> <p>Safe harbor</p>

52. Maturity (securities) (figurative meaning)

- (*finance*) 1. the date upon which a bill of exchange, bond, note, etc, becomes due for repayment
2. the state of a bill, note, etc, when due (Farlex).

1.	<p>Pure DT (another figurative meaning) Срок погашения (ценных бумаг) (IFC; Academic)</p>
	Srok pogasheniya (cennyh bumag)
	L.t.: a date/term of repayment of (securities)
	<p>Ruscorpora: N.c.: 26 doc.</p> <p>Срок погашения ценных бумаг наступит в марте будущего года, а проценты по ним выплачиваются ежеквартально. (Маргарита Водянова. Рубли можно получить долларами // «Общая газета», 1998)</p> <p>L.t.: a date of repayment of securities</p>
	<p>Кроме того, ЦБ снизил объем вложений в ценные бумаги негосударственных эмитентов (в частности, федеральных ипотечных агентств США) и приостановил их приобретение, а также снизил максимальный срок погашения ценных бумаг иностранных эмитентов. (Госдума переназначит Игнатьева как главу Центрального Банка // РИА Новости, 2009.06.24)</p> <p>L.t.: maximum term of repayment of securities of foreign issuers.</p>
	<p>При этом чем более отдален срок погашения облигаций, тем шире спектр колебаний рыночных цен. (Л. Ю. Стахович, Г. Э. Шахназарян. Анализ зарубежного опыта размещения пенсионных и страховых резервов в ценные бумаги (2003) // «Финансы и кредит», 2003.04.21)</p> <p>L.t.: a term of repayment of bonds</p>
	<p>See the use: Срок погашения этих облигаций был установлен через 10 лет. (Л. Ю. Стахович, Г. Э. Шахназарян. Анализ зарубежного опыта размещения пенсионных и страховых резервов в ценные бумаги (2003) // «Финансы и кредит», 2003.04.21).</p> <p>L.t.: the date of repayment of these bonds</p>

	<p>На данный момент максимальный срок погашения гособлигаций США составляет 30 лет. (Максим Шахов, Владимир Павлов. США хотят удешевить обслуживание своего гигантского внешнего долга // РБК Daily, 2011.02.04) L.t.: at the moment the maximum date of repayment of public USA bonds amounts to 30 years.</p> <p>Если срок погашения векселя падает на нерабочий день, то его погашение производится в последующие два рабочих дня. (О порядке выпуска и обращения простых векселей администрации Оренбургской области // «Оренбуржье», 1997) L.t.: a term of repayment of a bill</p> <p>В листинге непросроченных банковских обязательств следует отметить восемь векселей «АвтоВАЗбанка» на общую сумму 800 млн рублей, срок погашения которых наступает в феврале этого года, по цене 10% от номинала. (Максим Акимов. Котировки банковских долгов (1996) // «Коммерсантъ-Daily», 1996.01.17) L.t.: eight bills of “AvtoVazbank” for a total of 800 million rooubles, the repayment term (of which) is due in Februry this year...</p> <p>На общем благоприятном фоне исключением стала эмиссия казначейских билетов Венгрии, обещанный срок погашения которых был равен 3 месяцам, апроцентная ставка 5,47% годовых. (Европа добилась стабильности // РБК Daily, 2010.07.20) L.t.: the emission of treasureror’s bills from Hungary, a stipulated term of repayment (of which) is 3 months</p> <p>Срок погашения выпуска — лето 2017 года. Такой длинный выпуск впервые размещается на российском рынке с начала кризиса. (Полина Смородская. Столичная переподписка // РБК Daily, 2010.03.04) L.t.: the term of repayment of the emission is the summer of 2017.</p> <p>17 декабря текущего года наступает срок погашения первого выпуска облигаций «Патэрсона» на 2 млрд руб. (Маргарита Парфененкова. «Дикая орхидея» для пенсионеров // РБК Daily, 2009.09.29) L.t.: the date of repayment of the first emission of securities</p> <p>Сделка с Mitsubishi увязана с еще двумя сделками: соглашением с банками-кредиторами о пролонгации займов (на сумму 500 млн долл.) и предложением держателям облигаций (общий объем выпуска 250 млндолл, срок погашения в 2010 году) об их обмене. В частности, облигации могут быть погашены сейчас (с дисконтом в 20-40%) либо обменены на более длинные бумаги с немедленным погашением только 21% долга (Shabashov, 2009. Ruscorpora). L.t.: the repayment date is due in 2010... the securires can be repaid now...</p> <p>...долг по еврооблигациям на 500 млн долл., срок погашения которых истекает через шесть дней. (галина старинская. Предефолтное предложение // РБК Daily, 2009.09.25) На облигации поступают проценты, а у каждого типа бумаг есть срок погашения, после которого можно обналичить номинальную стоимость. (Бунин Сергей. 134 миллиарда на дне чемодана // Труд-7, 2009.06.17) Держателям облигаций компания предлагает продлить срок погашения бумаг на пять лет, до 30 июня 2014 года. (Дарья Черкудинова. Недетское предложение «Нутритека» // РБК Daily, 2009.06.11) L.t.: the repayment term/date</p>
2.	<p>Additional or irrelevant components (<i>another figurative meaning</i>) Срок погашения по еврооблигациям (Ruscorpora)</p>

	Srok pogasheniya po evroobligacijam L.t.: the term of payment under the Eurobonds
	Ruscorpora: N.c.: 1 doc. По словам источника РБК daily в МПБ, условия реструктуризации довольно просты: срок погашения по еврооблигациям сдвигается ровно на год, ставка купона сохраняется на уровне 9%. (Доплата от Пугачева // РБК Daily, 2010.07.08) L.t.: the term of paying off (under the) Eurobonds is extended for one year exactly See the use: Об условиях реструктуризации еврооблигаций МПБ известно, что срок погашения по ним сдвигается на год, ставка купона остается прежней — 9%, а держателям еврооблигаций, согласившимся на реструктуризацию, предложена премия 50 евро на облигации номиналом 1000 евро (Марина Максимова. Межпромбанку объявили настоящий дефолт // РБК Daily, 2010.07.09). L.t.: the term of paying off <...> осуществить выплаты по еврооблигациям на сумму 200 млн евро (эквивалент 7,2 млрд руб.), срок погашения по которым наступает 6 июля 2010 года. (Марина Максимова. Сергей Пугачев ищет деньги // РБК Daily, 2010.06.10) L.t.: to execute the payments under the Eurobonds
3.	Pure DT фин. Срок платежа (по векселю и т. п.) (Academic) срок платежа по векселю (тж. date of maturity) (Academic) fin. Crok platezha (po vekselju i t. p.) srok platezha po vekselju (comment) L.t.: term of payment (under a bond etc.) Ruscorpora: М.с. 3 full matches Векселедатель должен быть включен в список, утвержденный Банком России, при этом срок платежа по векселю не должен превышать более чем на один месяц срок последнего платежа по экспортному контракту. (И. В. Пещанская. Краткосрочный кредит как способ перераспределения совокупного оборотного капитала в экономике (2003) // «Финансы и кредит», 2003.05.19)
4.	Additional or irrelevant components эк. Подошедший, наставший срок платежа (Lingvo Universal) jek. Podoshedshij, nastavshij srok platezha L.t.: a due term of payment Ruscorpora: 0 matches
	RECOMMENDED TRANSLATION: Pure DT (another figurative meaning) Срок погашения (ценных бумаг) Srok pogasheniya (tzennih bumag) L.t.: a date/term of repayment of (securities)

53. Self-dealing (figurative meaning)

Financial dealing that is not at arm's length; *especially* : borrowing from or lending to a company by a controlling individual primarily to the individual's own advantage.

First Known Use of SELF-DEALING 1940 (Merriam-Webster).

1.	Calque and DT Заклyчение сделки в собственных интересах (IFC) Zakljuchenie sdelki v sobstvennyh interesah L.t.: making a transaction for self-interests
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	Ruscorpora: 0 matches The Internet: not used, except for forums and glossaries
2.	<p>Calque and DT Операции в собственных интересах (<i>ситуация, когда банк без должной проверки дает кредиты своим руководителям или сотрудникам, в т. ч. по искусственно заниженным ставкам, или незаконно берет взятки за предоставление кредитов; см. due diligence</i>) (Academic)</p> <p>Operacii v sobstvennyh interesah (comment)</p> <p>L.t.: Operations for one's own interests (the situation, when the bank without a due verification gives loans to its managers or employees, namely under the artificially lowered rates, or illegally takes bribes for giving credits, see due diligence)</p> <p>Ruscorpora: N.c. 1 doc. ВТБ не проводил в пятницу операций с этими акциями в собственных интересах или интересах банков группы, сказал ее представитель (Елена Иванкина, Екатерина Метелица, Наталья Старостина. «Мечел» за 30 минут потерял на Московской бирже 40% // РБК Дейли, 2014.03.03).</p> <p>The Internet: quite often used “Операции с использованием внутренней информации и злоупотребительные операции в собственных интересах должны быть запрещены” (OECD, 2001).</p>
3.	<p>Additional or irrelevant components Пользоваться имуществом и возможностями компании в личных целях (IFC)</p> <p>Pol'zovat'ya imushchestvom i vozmozhnostyami kompanii v lichnyh tzelyah</p> <p>L.t.: to use the property and possibilities of a company for self-interests</p> <p>Ruscorpora: 0 matches</p>
4.	<p>Additional or irrelevant components Использовать имущество в собственных интересах (Ruscorpora)</p> <p>Ispol'zovat' imushhestvo v sobstvennyh interesah</p> <p>L.t.: to use the property for self-interests</p> <p>Ruscorpora: N.c.: 1 doc. Учредители и управляющие имуществом общественного фонда не вправе использовать указанное имущество в собственных интересах " (Дрожженов Алексей. Добро Пожаловать в Мышеловку! // Труд-7, 2002.09.16).</p> <p>L.t.: to use the indicated property for self-interests</p>

	<p>See the use: Для них государственные ценности становятся как бы бесхозными, когда буквально на глазах погибает не установленное в цехах дорогостоящее оборудование, когда отдельные руководители используют принадлежащие предприятию материалы и оборудование в личных целях (В. Найденов. Важное направление нравственного воспитания // «Человек и закон», 1979). L.t.: managers use the material and equipment owned by an enterprise for their own interests</p> <p>О самовольном использовании в личных целях принадлежащих государственному предприятию, учреждению, организации, колхозу, а также иной кооперативной и общественной организации транспортных средств, сельскохозяйственной техники, станков, инструментов, сырья и другого имущества, если эти действия не причинили существенного ущерба <..> (А. Борецкий. Товарищеские суды // «Человек и закон», 1977). L.t.: about unauthorized use for self-interests of transport means, agricultural equipment, machines, instruments, raw materials and other property owned by a public organization, an institution, an organization, a collective farm and also other cooperative and public organizations...</p> <p>"Об утверждении общих принципов служебного поведения госслужащих" от 13 августа 2002 года, предписывающий чиновнику сообщать о конфликте интересов своему начальнику и не использовать служебное положение в личных целях (Михаил Фишман. Кадры сытые и честные (2003) // «Еженедельный журнал», 2003.04.01). L.t.: to use the post (position) for personal interests/aims</p> <p>— В наше время для коммуниста не было обвинения страшнее, чем в использовании служебного положения в личных целях (Владимир Войнович. Иванькиада, или рассказ о вселении писателя Войновича в новую квартиру (1976)). L.t.: the use the post (position) for personal interests/aims</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Операции в собственных интересах Operacii v sobstvennyh interesah L.t.: Operations for one's own interests</p>	

54. Staggered board of directors/ staggered board (figurative meaning)

A staggered board of directors (also known as a classified board) is a board that is made up of different classes of directors. Usually, there are three classes, with each class serving for a different term length than the other. Elections for the directors of staggered boards usually happen on an annual basis. At each election, shareholders are asked to vote to fill whatever positions of the board are vacant, or up for re-election. Terms of service for elected directors vary, but one-, three- and five-year terms are common. <...> (Investopedia).

1.	Pure DT
	Постепенная смена состава совета директоров (IFC)
	Postepennaja smena sostava soveta direktorov
	L.t.: a gradual change of the members/membership of the board of directors
	Ruscorpora: 0 matches The Internet: nearly not used in the full form
2.	Pure DT
	Совет директоров, избираемый по частям (средство борьбы с враждебным поглощением) (IFC)
	Sovet direktorov, izbiraemyj po chastjam
	L.t.: the board of directors being elected by parts (the means of fight against a hostile takeover)

	Ruscorpora: 0 matches
3.	<p>Calque упр. ступенчатый (классифицированный) совет директоров Syn.: classified board (Academic)</p>
	upr. stupenchatyj (klassificirovannyj) sovet direktorov
	L.t.: a graduated (classified) board of directors
	<p>Ruscorpora: 0 matches The Internet: rare use Известен также как классифицированный совет директоров. Это противозахватная мера, при которой выборы в советы директоров разбиваются на несколько периодов так, что каждый данный год избирается только часть от общего числа директоров (Gohan, 2010).</p>
4.	<p>Pure DT Совет директоров на основе ротации Syn.: classified board (Academic)</p>
	Sovet direktorov na osnove rotacii
	L.t.: board of directors based on rotation
	Ruscorpora: 0 matches
	<p>See the use: По мнению адвоката Газпрома, сложившаяся ситуация—"лишь следствие подобной деятельности компании и ее менеджмента, а также недостаточного контроля со стороны совета директоров, избираемых частными акционерами". L.t.: the board of directors elected by private shareholders Например, если председателем совета директоров выберут представителя «Газпром нефти», то гендиректором станет менеджер ЛУКОЙЛа, а затем произойдет ротация (Людмила Подобедова. «Газпром нефть» и ЛУКОЙЛ поработают вместе // РБК Daily, 2007.05.28).</p> <p>L.t.: For example, if the representative of "Gazprom нефть" is elected chairman of the board of directors, then LUKOIL manager will become a general director, and then there will be a rotation.</p>
<p>RECOMMENDED TRANSLATION: Calque Ступенчатый (классифицированный) совет директоров Stupenchatyj (klassificirovannyj) sovet direktorov L.t.: a graduated (classified) board of directors</p>	

55. Swing space (figurative meaning)

(mainly US & Canadian) a temporary working environment, used esp while renovations are being carried out (Collins).

1.	<p>Pure DT Подменный фонд (UNTERM)</p>
	Podmennyj fond
	L.t.: a fund (being) substituted
	<p>Ruscorpora: N.c.: 2 doc. Потребителю необходимо не забывать о своем праве на получение из подменного фонда на период ремонта бытовой техники аналогичную технику и писать соответствующее заявление об этом. (Как тверичанам защитить свои права в магазинах и сервисных мастерских // Комсомольская правда, 2009.03.14) L.t.: a fund (being) substituted Note: not relevant match</p>

2.	Pure DT Подменное помещение (UNTERM Organization)
	Podmennoe pomeshhenie
	L.t.: a temporary location
	Examples: Сумма в размере 1049 млн. долл. США плюс-минус 10 процентов установлена при том понимании, что строительство начнется в октябре 2004 года, и с учетом того, что сметные расходы на базисный вариант составят 991 млн. долл. США, а на подменные помещения 6 96 млн. долл. США за вычетом 17 млн. долл. США, предусмотренных на ранее утвержденные меры безопасности, и 57 млн. долл. США в связи с исключением нового большого зала заседаний и помещения многоцелевого назначения в нынешнем комплексе зданий и при дополнительных расходах в размере 36 млн. долл. США на замену навесной стены. (UN. General Assembly, 2003).
RECOMMENDED TRANSLATION: Подменное помещение Podmennoe pomeshhenie L.t.: a temporary location	

56. Tag-along provisions (figurative meaning)

A tag along provision is a corresponding right entitling certain (usually minority) shareholders to participate in a sale by the other (usually majority) shareholders at the same time and at the same price for each share. The minority shareholder then "tags along" with the majority shareholder's sale.

These provisions are typically included in the constitution of the company and state that, if the tag along procedures are not followed by the purchaser, its attempt to buy any of the shares is invalid and will not be registered (Ivory & Rogoza, 2011).

Additional or irrelevant components	
Положения о совместной продаже акций в случае продажи акций другими акционерами на тех же условиях (IFC)	
Polozhenija o sovmestnoj prodazhe akcij v sluchae prodazhi akcij drugimi akcionerami na teh zhe uslovijah	
L.t.: provisions on a joint sale of shares in the case of the sale of actions by other shareholders under the same conditions	
Ruscorpora: 0 matches The Internet: not used except for the online dictionaries and glossaries	
RECOMMENDED TRANSLATION: Pure DT Положения о совместной продаже Polozhenija o sovmestnoj prodazhe L.t.: provisions on a joint sale	

57. Tag-along right(s) (figurative meaning)

A contractual obligation used to protect a minority shareholder (usually in a venture capital deal). If a majority shareholder sells his or her stake, then the minority shareholder has the right to join the transaction and sell his or her minority stake in the company (Investopedia).

1.	Additional or irrelevant components Право акционера на продажу своих акций в случае продажи акций другими акционерами на тех же условиях (IFC)
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	<p>Pravo akcionera na prodazhu svojih akcij v sluchae prodazhi akcij drugimi akcionerami na teh zhe uslovijah</p> <p>L.t.: a right of a shareholder to sell his/her shares in the case of th sale of shares by other shareholders under the same conditions.</p> <p>Ruscorpora: 0 full matches</p> <p>See the use: Впрочем, юрист адвокатского бюро «Егоров, Пугинский, Афанасьев и партнеры» Иван Веселов заметил, что решение совета директоров носит рекомендательный характер и никак не влияет на право акционера продавать или отказаться от продажи принадлежащих ему акций. (МИХАИЛ ФАДЕЕВ. «Щекиноазот» себя не переоценивает // РБК Daily, 2008.03.17) L.t.: a right of a shareholder to sell or to refuse from the sale of the shares owned by him «Однако в документе не прописано право акционера, не согласного с реорганизацией, продать свои акции обществу», — пояснила г-жа Красницкая. (Благословение на «неравный брак» // РБК Daily, 2007.09.03) L.t.: a right of a shareholder.. to sell his/her shares to the public</p>
2.	<p>Calque and DT Фин. права последовать (присоединиться) (к продаже) (право акционера продать свои акции на тех же условиях, на которых продали акции крупные акционеры) (Academic) Syn.: co-sale rights, come-along rights</p> <p>Fin. prava posledovat' (prisoedinit'sja) (k prodazhe) (a comment)</p> <p>L.t.: the rights to follow (to join) (the sail) (the right of a shareholder to sell one's own shares on the same conditions which had major shareholders selling the shares)</p> <p>Ruscorpora: 0 matches The Internet: quite often used То есть любой акционер имеет право присоединиться к продаже акций инвестора или других продающих акционеров по той же цене в полном объеме или пропорционально доле в акционерном капитале (Терlickaja, n.d.).</p>
3.	<p>Calque and DT Фин. права присоединения к сделке (к продаже)(Academic)</p> <p>Fin. prava prisoedinenija k sdelke (k prodazhe)</p> <p>L.t.: fin. (finance) the rights to join a transaction (the sail)</p> <p>Ruscorpora: 0 matches</p>
4.	<p>Calque and DT Фин. права присоединения (Academic)</p> <p>Fin. prava prisoedinenija</p> <p>L.t.: the rights of joining</p> <p>Ruscorpora: 0 matches, Note: direct object</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Право присоединиться (к продаже/сделке) Pravo prisoedinit'sja (k prodazhe/cdelke) L.t.: the right to join (a sale/ a transaction)</p>	

58. Umbrella project (figurative meaning)

The UMBRELLA project is centered around the creation of new innovative business models tailored to various different stakeholders (e.g. building owner, building occupant, management company, public authority etc.), building types, climate and policy (Umbrella, 2013).

1.	Pure DT Всеобщий (общий) проект (UNTERM) Vseobshhij (obshhij) proekt L.t.: overall (general) project Ruscorpora: М.с.: 1 doc. ; N.c.: 60 doc. (Note: в общем, проект) Было много фирм, работавших в Министерстве авиационной промышленности много лет над общими проектами . (Государева «Крыша». Россия стремится укрепить позиции на рынке авионики (2002) // «Известия», 2002.08.13) Строительство молочного комплекса в Орловской области — часть общего проекта «Моссельпрома» по развитию молочного животноводства. (ДАРЬЯ ЧЕРКУДИНОВА. Лисовский-молочник // РБК Daily, 2008.01.31) L.t.: general projects
2.	Pure DT Всеобъемлющий проект (Academic) Vseob"emljushhij proekt L.t.: a comprehensive project Ruscorpora: N.c. 1 doc. Специальный представитель ООН по Косово Мартти Ахтисаари, передавший на обсуждение сторон свой план, заявил, что всеобъемлющий проект по урегулированию проблемы будет готов к 10 марта, после чего он будет передан для голосования в Совет Безопасности ООН (Косово на финишной прямой // РБК Daily, 2007.02.22).
3.	Pure DT Полный проект (Academic) Polnyj proekt L.t.: a full project Ruscorpora: general use
4.	Calque Проект-зонтик (Academic) Proekt-zontik L.t.: umbrella-project (calque) Ruscorpora: 0 matches See umbrella brand: “зонтичный бренд” М.с. 2 doc.; N.c.: 79 doc. Под единым « зонтичным брендом » проще привлечь в том числе и государственное финансирование, и кредитные средства (Людмила Подобедова. «Росгеологию» могут превратить в госкорпорацию // Известия, 2014.07.09).
RECOMMENDED TRANSLATION: Calque Проект-зонтик Proekt-zontik L.t.: umbrella-project (calque) OR Зонтичный Проект Zontichnyj Proekt L.t.: umbrella project	

59. Whistleblower program/whistleblowing (figurative meaning)

Definition of 'Whistleblower'

Anyone who has and reports insider knowledge of illegal activities occurring in an organization. Whistleblowers can be employees, suppliers, contractors, clients or any individual who somehow becomes aware of illegal activities taking place in a business either through witnessing the behavior or being told about it. Whistleblowers are protected from retaliation under various programs created by the Occupational Safety and Health Administration (OSHA) and the Securities and Exchange Commission (SEC) (Investopedia).

A person who tells police, reporters, etc., about something (such as a crime) that has been kept secret (Merriam-Webster).

1.	Pure DT Программа по «осведомлению» руководства (IFC) Programma po "osvedomleniju" rukovodstva L.t.: a programme on management "notification" Ruscorpora: 0 matches See the use: Также предусмотрена система оповещения руководства и вызова аварийно-ремонтных бригад. (Елена Таскина. Уральские энергетики перешли в режим готовности: в выходные похолодает до минус 30 // Новый регион 2, 2011.01.21) L.t.: the system of management notification/information The Internet: not used
2.	Additional or irrelevant components Обращение в компетентные органы о нарушении закона (Academic) Obrashhenie v kompetentnye organy o narushenii zakona L.t.: an appeal to the competent entities about the violation of law Ruscorpora: 0 matches
3.	Additional or irrelevant components Гражданская активность, связанная с разоблачением противоправных действий (Academic) Grazhdanskaja aktivnost', svjazannaja s razoblacheniem protivopravnyh dejstvij L.t.: a civil liability, connected to the revealing of illegal actions
4.	Additional or irrelevant components (retrieval of two terms formed by Pure DT) Деловая лексика: Сообщение о фактах коррупции или незаконной деятельности (Academic) Delovaja leksika: Soobshhenie o faktah korrupcii ili nezakonnoj dejatel'nosti L.t.: Business vocabulary: informing about the facts of corruption or illegal activity Ruscorpora: сообщение о фактах коррупции или незаконной деятельности: 0 matches Сообщение о фактах незаконной деятельности: 0 matches Сообщение о фактах коррупции: N.c.: 10 doc. По ее словам, определенная чистка рядов проводится и правоохранительные органы вынуждены реагировать на сообщения о фактах коррупции (Светлана Макунина, Анастасия Литвинова, Иван Петров. Генпрокуратура сделала подарок уходящему президенту, на словах победив коррупцию // РБК Дейли, 2012.03.27).
5.	Direct equivalent (general use) Общая лексика: Доносительство (Academic) Obshhaja leksika: Donositel'stvo

	L.t.: general vocabulary: denouncing
	Ruscorpora: General use M.c.: 60 doc., N.c.: 40 doc. Наша любовь к применению «оружия» «анонимного письма» проистекает из советского прошлого, когда поощрение доносительства был о нормой (Лев Любимов. «Резервы» до нуля // Известия, 2014.06.19). Note: whistleblower – информатор (Lingvo Universal)
	RECOMMENDED TRANSLATION: Pure DT Система информирования (руководства) Sistema informirovanija (rukovodstva) L.t.: the programme of informing (the management) (the suggestion is based on the translation of the noun “whistleblower” – информатор (Lingvo Universal))

60. Netting agreement (figurative meaning)

Consolidating the value of two or more transactions, payments or positions in order to create a single value. Netting entails offsetting the value of multiple positions, and can be used to determine which party is owed remuneration in a multiparty agreement (Investopedia).

1.	Calque and DT Соглашение о взаимозачёте (UNCITRAL-1; Academic) Soglashenie o vzaimozachjote L.t.: an agreement on a mutual reckoning (comment: the term “mutual reckoning” in the Russian language consists of one word) Ruscorpora: 0 examples
2.	Calque and DT Сделка о взаимозачётах (Ruscorpora) Sdelka o vzaimozachjotah L.t.: a transaction on a mutual reckoning Ruscorpora: M.c.: 1 match. Видимо, по той же причине тихо и незаметно умерло дело и в отношении заместителя министра по чрезвычайным ситуациям Владимира Кульчева, курировавшего сделку о взаимозачетах . (Игорь Корольков, Леонид Никитинский. Снаряд угодил в МЧС // «Московские новости», 2003) L.t.: a transaction on mutual reckoning (comment: the term”mutual reckoning” in the Russian language consist of two words, compare with the previous example) See the use: Подписаны соглашения по сотрудничеству в области социального обеспечения (это хорошая новость для пенсионеров: Россия и Латвия договорились о взаимном зачете трудового стажа) и по воинским захоронениям. (Путину теперь придется ехать в Латвию // РИА Новости, 2007.12.19) L.t.: Russia and Latvia agreed on mutual reckoning
3.	Calque and direct loan (transliteration) Финансы: соглашение о неттинге (Academic) Finansy: soglashenie o nettinge L.t.: agreement about netting Ruscorpora: 0 matches Неттинг: N.c.: 5 doc.

	Кроме того, Банк России в настоящее время уже разрабатывает концепцию закона о ликвидации нном неттинге . (Алексей Михеев. Срочный рынок получил судебную защиту // РБК Daily, 2006.06.19)
RECOMMENDED TRANSLATION: Calque and direct loan (transliteration)	
Соглашение о неттинге	
Soglashenie o nettinge	
L.t.: agreement about netting	

61. Level playing field (figurative meaning)

A situation that is fair for all the people involved (Macmillan).

A situation in which none of the competing parties has an advantage at the outset of a competitive activity (Collins).

1.	Pure DT
	Равные условия для конкуренции (IFC)
	Ravnye uslovija dlja konkurencii
	L.t.: equal conditions for a competition
	Ruscorpora: М.с.: 1 doc.; N.с. 5 doc. Эта система прозрачна, позволяет получать стабильные доходы в государственный бюджет и о беспечивает
	равные условия для конкуренции между производителями на рынке. (Екатерина Выхухолева. Польза вредных привычек. Алкоголь и табак принесут казне больше денег (2002) // «Известия», 2002.06.24)
	L.t.: equal conditions for a competition
	Во-первых, мы создаем равные условия для конкуренции , разрабатываем судебный механизм за щиты прав предпринимателей. (Алексей Макурин, Николай Ефимович, Андрей Седов, Сергей Аверкин. Министр экономического развития и торговли Герман Греф: Живите спокойно. Дефолтов не будет // Комсомольская правда, 2001.07.05)
	L.t.: equal conditions for a competition
	See the use: М.с. 1 doc. создание по возможности равных условий для добросовестной конкуренции на рынке финансовых услуг, усиление рыночной дисциплины, обеспечение достоверности и прозрачности отчетности. (На пути к системной стабильности (2004) // «Металлы Евразии», 2004.10.15)
	L.t.: equal conditions for a bona fide competition
2.	Calque
	«Единое игровое поле» (IFC)
	«Edinoe igrovoe pole»
	L.t.: integrated/common playing field
	Ruscorpora: 0 matches
3.	Calque and DT (figurative meaning)
	эк. "поле с равными условиями игры" (ситуация, когда на рынке существуют одинаковые законодательные условия и созданы равные возможности конкурентной борьбы для всех участников рынка; при регулировании внешнеэкономических отношений предпосылка о необходимости создания равных конкурентных условий нередко используется для оправдания протекционистских мер,

<p>применение которых объясняется необходимостью компенсировать "недобросовестные" преимущества иностранных фирм) (Academic)</p> <p>jek. "pole s ravnymi uslovijami igry" (a comment)</p> <p>L.t.: economy "a field with common playing conditions" (a situation, when there are equal legal condition and equal possibilities of a competition are created for all the participants of the market; under the regulation of external economy relations the presupposition about the necessity to create equal competitive conditions is often used to justify preventive measures, the use of which is justified by the necessity to compensate for "unfair" advantages of foreign firms).</p> <p>Ruscorpora: 0 matches</p>
<p>RECOMMENDED TRANSLATION: Pure DT Равные условия для конкуренции Ravnye uslovija dlja konkurencii L.t.: equal conditions for a competition</p>

62. Window-dressing (figurative meaning)

The act or an instance of making something appear deceptively attractive or favorable.

Something used to create a deceptively favorable or attractive impression (Merriam-Webster).

A strategy used by mutual fund and portfolio managers near the year or quarter end to improve the appearance of the portfolio/fund performance before presenting it to clients or shareholders. To window dress, the fund manager will sell stocks with large losses and purchase high flying stocks near the end of the quarter. These securities are then reported as part of the fund's holdings. (Investopedia).

1.	<p>Additional or irrelevant components (figurative meaning) Приукрашивание истинного положения дел (IFC)</p> <p>Priukrashivanie istinnogo polozhenija del</p> <p>L.t.: decorating the true state of facts</p> <p>Ruscorpora: 0 matches</p>
2.	<p>Pure DT (figurative meaning) Приукрашивание (реальной) ситуации (Ruscorpora)</p> <p>Priukrashivanie (real'noj) situacii</p> <p>L.t.: decorating the real situation</p> <p>Ruscorpora: N.c.: 4 doc.</p> <p>Анна пишет о том, что тушить пожары лесникам нечем, а также обвиняет главу МЧС в бездействии, лжи и приукрашивании реальной ситуации. (Мария Беленькая. «Высшая власть предстает дорогим покойником» // Труд-7, 2010.11.29)</p> <p>«Все это должно быть реально, без приукрашивания ситуации. (Ксения Уфимцева. На Южном Урале главам муниципалитетов порекомендовали предоставить реальную статистику и убрать территории от мусора // Новый регион 2, 2010.04.28)</p>
3.	<p>Calque «Декорирование витрин» (IFC; Academic)</p> <p>«Dekorirovanie vitrin»</p> <p>L.t.: "(shopping) window-decoration" (calque)</p> <p>Ruscorpora: 0 matches</p> <p>The Internet: quite often used</p> <p>Декорирование витрин (<i>window dressing</i>) — внесение изменений в отчетность, что позволяет представлять финансовое состояние ком*</p>

	пании лучше, чем фактическое. (О.В. Ефимова (2010) Финансовый Анализ: современный инструментарий для принятия экономических решений, Москва: Омега –Л)
4.	Additional or irrelevant components Умение показать товар лицом (Academic)
	Umenie pokazat' tovar licom
	L.t.: an ability to show the produce from their exterior side (face)
	Ruscorpora: М.с.: 1 doc. (out of date) Авторитет им приобретен не за счет умения показать товар лицом. (Г. Е. Николаева. Битва в пути (1959))
5.	Additional or irrelevant components Умение произвести благоприятное впечатление (не соответствующее действительности) (Lingvo Universal)
	Umenie proizvesti blagoprijatnoe vpechatlenie (ne sootvetstvujushhee dejstvitel'nosti)
	An ability to make a favorable impression (not corresponding to the reality)
	Ruscorpora: economics: 0 matches
6.	Direct equivalent (general meaning) фин. жарг. Вуалирование (с целью создать видимость высокой ликвидности) (Academic; Lingvo Universal)
	fin. zharg. Vualirovanie (s cel'ju sozdat' vidimost' vysokoj likvidnosti)
	Fogging/veiling (with the aim to make the visibility of a high liquidity)
	Ruscorpora: economics: 0 matches
7.	Pure DT (concrete term, another figurative meaning) фин. жарг. «причесывание» баланса (с целью создать видимость высокой ликвидности) (Academic; Lingvo Universal)
	fin. zharg. «prichesyvanie» balansa (s cel'ju sozdat' vidimost' vysokoj likvidnosti)
	Finance, slang. Combing of the balance (with the aim to make the visibility of a high liquidity)
8.	Pure DT (concrete term, another figurative meaning) Причёсывание бухгалтерии (Ruscorpora)
	Prichjosyvanie buhgalterii
	L.t.: combing the accountancy
	Ruscorpora: М.с.: 1 doc. В этих случаях история компании является конкурентным преимуществом, перевешивающим дополнительные затраты на причёсывание бухгалтерии — да и затраты эти становятся посильны для окрепшей фирмы. (Лев Усыскин. Люди первых миллионов (социэкономические заметки не социолога и не экономиста) (2003) // «Неприкосновенный запас», 2003.09.12)
9.	Pure DT (concrete term, figurative meaning) Фин. Подкрашивание баланса (с целью создать видимость высокой ликвидности) (Lingvo Universal)
	Fin. Podkrashivanie balansa (s cel'ju sozdat' vidimost' vysokoj likvidnosti)
	L.t.: Dyeing of the balance (with the aim to make the visibility of a high liquidity)
	Ruscorpora: 0 matches
10.	Calque Украшение витрин (Lingvo Universal)
	торг. украшение витрины (для привлечения покупателей) (Academic)
	Ukrashenie vitrin; torg. ukrashenie vitriny (dlja privlechenija pokupatelej)
	L.t.: Decoration of windows/ commercial. Decoration of a window (in order to attract the buyers)
	Ruscorpora: economics: 0 matches

11.	Calque Оформление витрин (Academic)
	Oformlenie vitrin
	L.t.: design of windows
	Ruscorpora: economics: 0 matches
12.	Direct equivalent (general meaning) (a comment) общ. Приукрашивание (любая деятельность, направленная на то, чтобы представить ситуацию в более выгодном свете, чем на самом деле) приукрашивание (действия, направленные на придание финансовой отчетности желаемого вида, т. е. на создание видимости более хорошего финансового положения, чем оно есть на самом деле; напр., перед составлением годовой финансовой отчетности компания может взять долгосрочный кредит и держать полученные средства в денежной форме, тогда на дату составления финансовой отчетности у компании будут хорошие показатели ликвидности, а после составления годовой отчетности, компания погасит ненужный кредит, и финансовые показатели снова вернуться к реальному виду; не является фальсификацией финансовой отчетности, т. к. не происходит прямого искажения финансового результата или общей суммы баланса) (Academic)
	obshh. Priukrashivanie (comment)
	L.t.: general. Embellishment (any activity aimed at placing the situation in better light than it actually is)
	Embellishment (actions aimed at giving a financial account the desired appearance, i.e. at creation of the visibility of a better financial condition, than it actually is, for example before making an annual financial account a company can take a long-term loan and keeps the means obtained in cash, then by the daye of making the financial statement the company will have good liquidity rates and after making the financial statement the company will pay off the unnecessary loan and the financial rates will return to their normal state; it is not a falsification of the financial statement because there is no a direct distortion of a financial result or a general sum of the balance).
13.	Direct equivalent (general meaning) Очковтирательство, приукрашивание, лакировка действительности, показуха (Academic)
	Ochkovtiratel'stvo, priukrashivanie, lakirovka dejstvitel'nosti, pokazuha
	L.t.: Eye-wash, embellishment, varnishing of the reality, outward show
14.	Direct equivalent (general meaning) Рекламный предмет, реклама (Academic)
	Reklamnyj predmet, reklama
	L.t.: an commercial object, a commercial/publicity
RECOMMENDED TRANSLATION: Calque Декорирование витрин Dekorirovanie vitrin L.t.: (shopping) window-decoration	

63. Winding up (a company) (figurative meaning)

The process of selling all the assets of a business, paying off creditors, distributing any remaining assets to the principals or parent company, and then dissolving the business. Winding up can refer to such a process either for a specific business line of a corporation or to the dissolution of a corporation itself.

1.	Pure DT
	Прекращение деятельности (компаний)
	Prekrashhenie dejatel'nosti (kompanii)
	L.t.: ending the activity (of a company)
	Ruscorpora: N.c.: 5 doc. Для руководства БМП это сообщение явилось полной неожиданностью, так как решение о прекращении деятельности компаний принимал только генеральный директор ВЕЛ (Леонид Заварский. Ситуация в Балтийском морском пароходств (1996) // «Коммерсантъ-Daily», 1996.01.26). L.t.: the ending of the company activity
	Как заявил РБК daily гендиректор УК «РБизнес Управление активами» Владислав Бессарабов, ничего неожиданного в решении ФСФР о запрете операций нет: «Этоодно из действий, направленных на прекращение деятельности компаний» (ПОЛИНА СМОРОДСКАЯ. Одним профучастником меньше // РБК Daily, 2010.05.20).
	See the use: Можно предположить, что в Петербурге передел рынка будет связан в том числе с прекращением активной деятельности страховой компании «Русский мир», —полагает г-н Кузнецов (Виктория Алейникова. Добровольное падение сборов // РБК Daily, 2009.05.20). L.t.: the ending of an active activity of an assurance company
	По его словам, руководство Грузии намерено добиться прекращения деятельности российской компании в Цхинвальском регионе. (Грузия-Осетия. События в цитатах. 9 августа // РИА Новости, 2004.08.09) L.t.: the ending of an activity of a Russian company
	Несмотря на прекращение деятельности таких компаний как «МММ» и «Русский Дом Селенга» криминал из российской рекламы не ушел, а стал болееизощренным (Итоговый выпуск (вечерний) – 29.09.04 18:00 – Нижний Новгород // Новый регион 2, 2004.09.30). L.t.: ending of an activity of such companies as “МММ” ...
	...прекращения операционной деятельности компании (Дмитрий Коптюбенко. ЮКОС лишит Восточную Европу нефти // РБК Daily, 2004.07.09). L.t.: ending of an operational activity of a company
2.	Direct equivalent
	Ликвидация (компаний) (IFC) юр., эк. ликвидация (прекращение деятельности компании и распродажа ее имущества) winding-up of a company — ликвидация компании (Academic) Ликвидация фирмы (Lingvo)
	Likvidacija (kompanii)
	L.t.: ending of the activity (of a company), liquidation (of a company)
	Ruscorpora: N.c.: 113 doc.; M.c.: 5 doc. «Пока на многие вопросы, касающиеся санации и ликвидации страховых компаний , еще нет ответов. (Екатерина Метелица. АСВ утвердили в роли ликвидатора страховщиков // РБК

Дейли, 2013.11.25)
RECOMMENDED TRANSLATION: Direct equivalent ликвидация (компании) діквідација (kompanii) L.t.: liquidation (of a company)

64. Benchmarking (figurative meaning)

Benchmarking is the process of comparing your own organization, operations, or processes against other organizations in your industry or in the broader marketplace. Benchmarking can be applied against any product, process, function or approach in business (Reh, J.F, 2017).

Full Definition of BENCHMARK

1. usually bench mark: a mark on a permanent object indicating elevation and serving as a reference in topographic surveys and tidal observations
2. a: a point of reference from which measurements may be made
b: something that serves as a standard by which others may be measured or judged
c: a standardized problem or test that serves as a basis for evaluation or comparison (as of computer system performance) (Merriam-Webster).

also bench-mark, "surveyor's point of reference," 1838, from a specialized surveyors' use of bench (n.) + mark (n.1); figurative sense is from 1884 (Online Etymology Dictionary).

1.	Pure DT
	Анализ на основе эталонных показателей (IFC)
	Analiz na osnove jetalonnyh pokazatelej
	L.t.: an analysis on the basis of etalon indices
	Ruscorpora: full matches: 0 See the use: 1 doc. Анализ экономических связей на основе показателей межотраслевого баланса. (Анализ экономических связей на основе показателей межотраслевого баланса (2004) // «Вопросы статистики», 2004.05.27) L.t.: an anlysis of economic connections on the basis of indices of interindustrial balance
2.	Pure DT
	Сопоставление с эталонными значениями (UN-1)
	Sopostavlenie s jetalonnymi znachenijami
	L.t.: comparison/confrontation with etalon indices
	Ruscorpora: 0 matches
3.	Additional or irrelevant components
	Сопоставление с банком эталонных моделей (Ruscorpora)
	Sopostavlenie s bankom jetalonnyh modelej
	L.t.: comparison with a bank of etalon models
	Ruscorpora: М.с.: 1 doc. Другим направлением НИР является компьютерная технология оптимизации разведки месторождений, основанная на создании и использовании модели разведываемого объекта (многофакторной или объемной математической) и сопоставление ее с банком эталонных м

	<p>оделей для выбора оптимальной методики разведки (Рудная геофизика: от методов к технологиям (2000) // «Геоинформатика», 2000.09.01). L.t.: comparison with a bank of etalon models</p>
4.	<p>Direct loan (transcription+transliteration) Бенчмаркинг (IFC; Academic)</p> <p>Examples: М.с.: 4 doc., N.с.: 7 doc. «В теории современного менеджмента есть такое понятие – «бенчмаркинг» – выстраивание бизнеса исходя из лучших практик, – отмечает Виктор Шейнбаум. (Александр Костин. Почти как в космонавты // Известия, 2013.09.27)</p> <p>Нет сомнений, что мы услышим про шпионаж, бенчмаркинг, кражу интеллектуальной собственности, трансфер преподавателей-звезд, судебные тяжбы... (Викторов Виктор. С КОРОЧКОЙ И БЕЗ // Труд-7, 2007.08.02) L.t.: benchmarking</p> <p>Вторая задача связана с выделением наблюдаемых и ненаблюдаемых процессов в сфере образования, а также определяющих их факторов и связей, то есть с реализацией подхода, который в современной экономике принято называть бенчмаркингом. (Мониторинг экономики образования: цели, задачи, реализация (2004) // «Вопросы статистики», 2004.09.30) L.t.: the determining factors and connections, i.e. the realization of an approach which is traditionally called benchmarking in the modern economics</p> <p>See more examples: Кроме того, не утверждена так называемая методика бенчмаркинга (то есть сравнения регулируемой сетевой компании с эталонной). («Мы стремимся к четкому разделению затрат» // РБК Daily, 2008.05.28) L.t.: a methodology of benchmarking (i.e. a comparison of a regulated network company with an etalon one)</p> <p>Глава зарубежной делегации рассказал о сформировавшейся в условиях реформы структуре Федерального ведомства, а также поделился опытом внедрения бенчмаркинга—конкурса, проводимого среди так называемых держателей фондов. (Казань Знакомится с Немецким Опытом // Труд-7, 2007.08.10) L.t.: introduction of benchmarking – a contest being taken among so called holders of funds.</p>
5.	<p>Additional or irrelevant components упр. Перенятие опыта (процесс поиска новых и более совершенных приемов работы, осуществляемый путем сравнения собственных приемов с наилучшими из тех, которые используют другие) (Academic)</p> <p>упр. Perenjatie opyta (a comment)</p> <p>L.t.: adopting the experience (a process of searching of new and more perfect means of work, performed by means of comparison of one's own means with the best of those which are used by the others)</p> <p>Ruscorpora: М.с.: 1 doc. Директор международных и специальных проектов группы компаний «Транс-Бизнес» М.А. Бузюк уделил основное внимание в своем выступлении проблеме интеграции российского контейнерного бизнеса с международным и необходимости перенятия опыта и жестких правил последнего в отечественной практике (Логистика контейнерных перевозок (2004) // «Логистика», 2004.06.21).</p>

6.	Additional or irrelevant components фин. Сравнение эффективности (оценка эффективности данной ценной бумаги, портфеля или инвестиционной стратегии по сравнению с другими существующими на рынке вариантами) (Academic)
	fin. Sravnenie jeffektivnosti (a comment)
	L.t.: the comparison of the effectiveness
	Ruscorpora: General usage (M.c.: 4 doc. N.c.: 5 doc): Примечательно, что недавно точно такое же сравнение эффективности работы компаний при водил один из помощников Путина, формально не отвечающий за работу нефтяного сектора... (Наталья Алексеева. 'Галушки Сами В Рот Не Прыгнут' // Известия, 2004.04.29) 1 doc. Economics: Они считают, что сначала надо разработать новые ориентиры для сравнения эффективности различных портфелей ценных бумаг (бенчмарки) и ввести обязательный аудитинвестпортфель, находящихся в доверительном управлении. (GIPS поможет инвесторам // РБК Daily, 2006.10.09)
7.	Additional or irrelevant components Эталонное тестирование (Academic)
	Jetalonnoe testirovanie
	L.t.: reference/sample testing
	Ruscorpora: 0 mathes
	Ruscorpora: 0 matches See the possible use: В ней используется сравнение нормативных (или целевых, эталонных) и фактических показателей , характеризующих достигнутое состояние в экономическом и социальном развитии районов. (Социально-экономические аспекты оценки и регулирования территориальной асимметрии в развитии административных районов* (2004) // «Вопросы статистики», 2004.08.26) L.t.: the comparison of normative (or aim, etalon) and actual indices
RECOMMENDED TRANSLATION: Direct loan (transcription+transliteration) Бенчмаркинг	

65. Due diligence (figurative meaning)

Research and analysis of a company or organization done in preparation for a business transaction (as a corporate merger or purchase of securities) (Merriam-Webster); the care that a prudent person might be expected to exercise in the examination and evaluation of risks affecting a business transaction (Dictionary.com); due diligence refers to the care a reasonable person should take before entering into an agreement or a transaction with another party (Investopedia).

1.	Pure DT Всесторонний анализ достоверности предоставляемой информации (IFC)
	Vsestoronnij analiz dostovernosti predostavljaemoj informacii
	L.t.: overall analysis of the authenticity of the information given
	Ruscorpora: 0 matches
2.	Calque Должная осмотрительность (Academic; Lingvo Universal)
	Dolzhnaja osmotritel'nost'
	L.t.: due awareness

	<p>Ruscorpora: M.c.: 1 doc., N.c.: 10 doc. Косвенным признаком, например, может служить отступление от стандартной банковской практики, отсутствие должной осмотрительности и соблюдения установленных процедур со стороны указанных лиц. (Анастасия Алексеевских. Соцгорбанк, причисляемый к группе Урина, попал в уголовное дело // Известия, 2013.10.07)</p>
3.	<p>Calque Должная заботливость (Lingvo Universal) Dolzhnaja zabolivost' L.t.: due care Ruscorpora: 0 matches</p>
4.	<p>Additional or irrelevant components Должная заботливость и осмотрительность (Ruscorpora) Dolzhnaja zabolivost' i osmotritel'nost' L.t.: due care and awareness Ruscorpora: N.c.: 1doc. Стоит принципиальный вопрос об ответственности акционерного общества перед акционерами и о пределах должной заботливости и осмотрительности АО при исполнении своих обязанностей, — комментирует председатель совета директоров правового бюро «Олевинский, Буюкян и партнеры» Эдуард Олевинский. (Анастасия Алексеевских. «Газпром» проиграл украинский дивидендный спор с ФСФР // Известия, 2012.08.07)</p>
5.	<p>Calque Должная (надлежащая, разумная) тщательность (Academic) Dolzhnaja (nadlezhashhaja, razumnaja) tshhatel'nost' Due (proper, rational) thouroughness Ruscorpora: N.c.: 1 doc. «В небольших же аудиторских фирмах в силу недостаточности штата может не хватать ресурсов на проведение указанных процедур с должной тщательностью», — уточнил г-н Ефремов. (Марина Максимова. Банк России прикончил «комфортных» аудиторов // РБК Дейли, 2011.12.28)</p>
6.	<p>Calque Должная проверка (Academic) Dolzhnaja proverka L.t.: due verification Ruscorpora: N.c.: 7 doc. Также консультант должен уже до 1 октября определить и предложить руководству аэропорта потенциальных инвесторов — чьи активы будут консолидированы, затем составить план-график сделки, организовать «должную проверку» потенциальных покупателей. (Мария Киселева. Morgan Stanley займется консолидацией активов Шереметьево // Известия, 2013.09.13)</p>
7.	<p>Calque Надлежащее обследование (Academic) Nadlezhashhee obsledovanie L.t.: due/proper examination Ruscorpora: Economics: 0 matches</p>

8.	Additional or irrelevant components фин. проверка благонадежности финансового состояния компании (перед покупкой ее акций, слиянием с ней) (Lingvo Universal)
	fin. proverka blagonadezhnosti finansovogo sostojanija kompanii (pered pokupkoj ee akcij, slizhanjem s nej)
	L.t.: verification of a financial state of a company (before the purchase of its shares, merge with it)
	Ruscorpora: N.c.: 1 doc. Кто заинтересовался банком, Лебедев не раскрывает, но подчеркивает, что с потенциальным и участниками уже подписаны договоры о неразглашении и дело дошло до due diligence (проверка благонадёжности финансового состояния компании, — «Известия»). (Дина Ушакова. Лебедев разочаровался в Навальном и распродал активы // Известия, 2012.12.13)
9.	Additional or irrelevant components Разумное прилежание (непрерывная деятельность после возникновения замысла изобретения, нацеленная на его практическое осуществление) (Academic)
	Razumnoe prilezhanie (nepreryvnaja dejatel'nost' posle vzniknovenija zamysla izobretenija, nacelelnaja na ego prakticheskoe osushhestvleni)
	L.t.: rational diligence
	Ruscorpora: 0 matches
10.	A comment фин. (проверка потенциальным инвестором финансового состояния и перспектив компании, претендующей на получение инвестиций) (Academic)
	fin. (proverka potencial'nyim investorem finansovogo sostojanija i perspektiv kompanii, pretendujushhej na poluchenie investicij)
	Finance (the verification by the potential investor of a financial state and perspectives of a company, pretending to receive the investments)
	Ruscorpora: 0 matches
11.	A comment фин., банк. (внутренний анализ кредитором выданных кредитов с целью определения или переоценки кредитного риска) (Academic)
	(fin., bank. (vnutrennij analiz kreditorom vydannyh kreditov s cel'ju opredelenija ili pereocenki kreditnogo riska)
	Finance, bank. Internal analysis of the loans issued by the creditor in order to identify or overestimate a credit risk
	Ruscorpora: 0 matches
12.	A comment фин. (проверка андеррайтерами полноты и обоснованности информации, предоставленной эмитентом в связи размещением нового выпуска ценных бумаг) (Academic)
	fin. (proverka anderrajterami polnoty i obosnovannosti informacii, predostavlennoj jemitentom v svjazi razmeshheniem novogo vypuska cennyh bumag)
	L.t.: the verification by the underwriters of the fullness and validity of the information offered by the emitent in relation to the allocation of a new issue of shares)
	Ruscorpora: 0 matches
13.	A comment фин. (оценка финансового состояния компании-цели, проводимая компанией, планирующей поглощение или слияние) (Academic)

	<p>fin. (ocenka finansovogo sostojanija kompanii - celi, provodimaja kompaniej, planirujushhej pogloshhenie ili slijanie)</p> <p>L.t.: an estimation of a financial state of a target company, carried out by a company planning a takeover or a merge</p> <p>Ruscorpora: 0 matches</p>
14.	<p>Direct loan (transcription) Дью дилидженс</p> <p>Дью дилидженс (IFC) Due diligence (transcription)</p> <p>Ruscorpora: 0 matches The Internet: widely used Обычно для проведения процедуры "дью дилидженс" покупатель привлекает консультантов и экспертов. (http://duediligence.su/work/prav.asp)</p>
15.	<p>Due diligence Ruscorpora: M.c.: 8 doc., N.c.: 236 doc. «Компания уже начала переговоры с третьими лицами, и вся необходимая информация была предоставлена заинтересованным сторонам для проведения due diligence», — уверяет менеджмент Flinders (Анастасия Мишанина. Австралийская Flinders Mines подыскивает замену Магнитке // РБК Дейли, 2012.07.31).</p> <p>С некоторыми банками мы находимся на переговорной стадии, с некоторыми уже проходим процедуру due diligence», сообщила директор по работе с агентами УК «Альфа-Капитал» Гульшат Басирова (Екатерина Белкина, Антон Вержбицкий. Банк «Нордеа» может в кризис заняться ПИФами // РБК Дейли, 2011.10.05).</p> <p>На стадии due diligence находится еще пять сделок (Маргарита Парфененкова. Российские склады приглянулись иностранцам // РБК Дейли, 2011.12.22).</p> <p>Due diligence + comment</p> <p>Проводить due diligence (всестороннюю оценку) приобретаемого актива имеет смысл, только если он генерирует прибыль более 20 млн руб. в год, говорит партнер ArtisanGroup, член экспертного совета журнала «Слияния и поглощения» Александр Филимонов (Евгений Новиков, Юлия Синяева. Малый бизнес на колесах // РБК Дейли, 2013.11.28).</p> <p>Участники конкурса должны иметь опыт аудита отчетности не только по Российские стандарты бухгалтерского учета (РСБУ), но и по МСФО, а также опыт комплексной финансовой и юридической проверки бизнеса (due diligence), говорится в конкурсной документации (Олеся Елькова. Государство проверит справедливость дивидендов от РЖД // Известия, 2013.10.30) .</p> <p>Перечень этих документов и характер проверки похожи на проведение предынвестиционной проверки узбекской компании (due diligence), полагает владелец «Уздунробиты» (Анастасия Фомичева. МТС просит власти Узбекистана прекратить рейдерскую атаку // РБК Дейли, 2012.07.16).</p> <p>Сегодня X5 Retail Group должна объявить о завершении предынвестиционного анализа (due diligence) компании Formata Holding B.V., владеющей сетью гипермаркетов «Карусель» (Мария Соловиченко. X5 оценила «Карусель» // РБК Daily, 2008.04.10).</p>

	<p>Самой критической точкой эксперты называют этап due diligence (комплекс аналитических и оперативных мероприятий, направленных на всестороннюю проверку законности и коммерческой привлекательности планируемой сделки) (Наталья Дембинская. Активы манят и зовут // Известия, 2012.04.26).</p> <p>К этому моменту они должны провести due diligence (комплексная оценка бизнеса) Ezulwini (РБК Daily. «Ренова» в партнерстве с Waterpan предложила 80 млн долларов за рудник в ЮАР // РБК Дейли, 2012.04.25).</p> <p>Компании, импортирующие древесину и продукцию из нее, при работе с поставщиками должны будут проводить оценки рисков и due diligence (экспертизу—ред. (WWF приветствует отказ Европы от нелегальной древесины // РИА Новости, 2010.06.17),</p> <p>В рамках подготовки к сделке корпорация проводила due diligence — аудиторское исследование финансово-хозяйственной деятельности компании, чтобы оценить всевозможные риски приобретения (Оправдание для Ходорковского // РБК Daily, 2007.09.03).</p> <p>Мы сейчас заняты тем, что приводим себя в состояние готовности, — делаем due diligence (комплексная юридическая оценка («Я бы хотел, чтобы это был российский инвестор» // РБК Daily, 2007.07.04).</p> <p>«Любой покупатель перед тем как приобрести актив, проводит его юридическую оценку, due diligence, и самостоятельно оценивает риски (Риски в придачу // РБК Daily, 2007.07.02). Продолжается процесс Due Diligence (проверка финансовой отчетности – РБК daily) («Илим Палп» рискует имиджем // РБК Daily, 2006.12.13).</p> <p>Кроме того, все они отметили, что РОСНО уже провела в «Согласии» процедуру due diligence (первичной оценки компании) и менеджмент РОСНО был удовлетворен результатами (РОСНО пришло к «Согласию» // РБК Daily, 2006.10.17).</p> <p>«Но они пойдут на сотрудничество только после подробного due diligence (всесторонняя предварительная оценка – РБК daily) и на условиях паритетного участия (как в случае сТНК и ВР)», — уверен Станислав Клещев (Елена Шестернина. КЭС готовится к IPO // РБК Daily, 2006.08.14),</p> <p>Во всяком случае, невзирая на свои августовские заявления, российский холдинг вместе с прочими претендентами все-таки провел due diligence (анализ предприятия перед его покупкой). (Мария Молина. Evraz сошел с дистанции // РБК Daily, 2005.10.14)</p>
16.	<p>Additional or irrelevant components Анализ проблемы достоверности информации (Ruscorpora) Analiz problemy dostovernosti informacii L.t.: an analysis of a problem of authenticity of information Ruscorpora: Целостный подход к анализу проблемы достоверности социологической информации возможен лишь при наличии четкой логической структуры прикладного социологического исследования, в основе которой лежит метод восхождения от абстрактного к конкретному (В. Я. Ельмеев, В. Г. Овсянников. Прикладная социология. Очерки</p>

	методологии (1999)). L.t.: an analysis of a problem of authenticity of a sociological information
RECOMMENDED TRANSLATION: Direct loan (transcription)	
Дью дилидженс	

66. Greenmail (figurative meaning)

The practice of buying enough of a company's stock to threaten a hostile takeover and reselling it to the company at a price above market value; also : the money paid for such stock (Merriam-Webster)

The practice of buying a large block of a company's stock in order to force a rise in stock prices or an offer by the company to repurchase that block of stock at an inflated price to thwart a possible takeover bid (Dictionary.com).

The holding of a large block of stock of a target company by an unfriendly company, with the object of forcing the target company to repurchase the stock at a substantial premium to prevent a takeover (Farlex).

1.	Calque + DT (figurative meaning) Корпоративный шантаж (IFC) Korporativnyj shantazh L.t.: corporative blackmail
	Ruscorpora: М.с.: 1 док.; N.с.: 27 док. Кроме того, заявления «Норильского никеля» об ответных шагах, которые ГМК нацелена предпринять в качестве реакции на отказ Rusal от сделанной оферты, в алюминиевой компании расценивают как еще одно проявление грубого корпоративного шантажа. (Милана Челпанова, Даниил Шабашов. UC Rusal не отдаст «Норникель» (2010.12.29) // http://www.rbcdaily.ru/2010/12/29/industry/562949979484707.shtml , 2010) L.t.: corporative blackmail
	Эксперты утверждают, что новые правила защитят компании от корпоративного шантажа, но при этом будут ущемлять права миноритариев. (Людмила Новикова. Акционеры получают полгода на правосудие // РБК Daily, 2006.02.07) L.t.: new rules will defend the companies from corporative blackmail
2.	Calque (figurative meaning) фин., упр. "Зеленый шантаж" (выкуп компанией своих акций по повышенной цене у фирмы, скупившей значительное число ее акций и угрожающей поглощением; обычно компания, выкупающая свои акции, в обмен на завышенную цену ставит условие о том, что компания, пытавшаяся осуществить поглощение, в течение определенного периода воздержится от повторных попыток поглощения) (Academic) fin., upr. "Zelyonyj shantazh" (a comment) L.t.: Finance, management "green mail" (a buyout by the company of its shares at a higher price from the firm, which purchased a considerable number of its shares and threatens with a takeover: usually a company buying out its shares in exchange for a higher price makes a condition that the company having attempted to perform a takeover during a certain period refrains from other attempts of a takeover).
	Ruscorpora: 0 matches
3.	Calque (another figurative form and meaning) фин., упр. "зеленая почта" (see the abovementioned comment) (Academic) Zelyonaja pochta Green mail/post

	Ruscorpora: 0 matches
4.	Direct loan (transcription) Гринмейл (IFC; Academic)
	L.t.: greenmail (transcription)
	Ruscorpora: М.с.: 1 док.; N.с.: 5 док. На самом деле это известные зарубежные технологии захвата собственности, они называются «гринмейл» (Елена Яковлева. Каша с маслом. Экономическое пиратство входит в моду (2002) // «Известия», 2002.12.23). L.t.: famous foreign technologies of property takeover, they are called “greenmail”
	Гринмейл – самый распространенный прием, к которому прибегают миноритарные акционеры. (Людмила Новикова. Акционеры получают полгода на правосудие // РБК Daily, 2006.02.07) L.t.: greenmail – the most frequent approach which minor shareholders use.
RECOMMENDED TRANSLATION: Direct loan (transcription)	
Гринмейл	

67. Return on assets (ROA)

An indicator of how profitable a company is relative to its total assets. ROA gives an idea as to how efficient management is at using its assets to generate earnings. Calculated by dividing a company's annual earnings by its total assets, ROA is displayed as a percentage. Sometimes this is referred to as "return on investment" (Investopedia).

Ratio measuring the operating profitability of a (non-financial) firm, expressed as a percentage of the operating assets. ROA indicates a firm's ability to efficiently allocate and manage its resources but (unlike 'return on equity') ignores the firm's liabilities. Also called return on total investment (ROTI). Formula: Operating income x 100 ÷ Operating assets (Business Dictionary).

The ratio of net profit to shareholders' equity (also called book value, net assets or net worth), expressed as a percentage. A measure of how well a company uses shareholders' funds to generate a profit (Financial Times Lexicon).

1.	Direct translation equivalent/Calque and DT
	Рентабельность активов (IFC, Academic)
	Rentabel'nost' aktivov
	L.t.: profitability of assets

	<p>Ruscorpora: М.с. 10 doc., N.с.: 33 doc. «Увеличение прибыли связано с ростом рентабельности активов. (Елена Зубова. Российские банки показали прибыль (2008.02.04) // http://www.rbcdaily.ru/2008/02/04/finance/318386.shtml, 2008) L.t.: the profitability of assets Рентабельность активов составила 2,42%, рентабельность капитала — 19,4%. (Дарина Рудакова. Чистая прибыль Сбербанка за 2010 год увеличилась в 8,5 раз // РБК Daily, 2011.01.25) L.t.: the profitability of assets amounted to 2.42% ! спорные по своей рентабельности активы, тогда как Evraz приобретает «хорошие, но очень задорого». (Александра Трушина, Максим Шахов. АК Steel сватают россиянам (2008.08.04) // http://www.rbcdaily.ru/2008/08/04/industry/366698.shtml, 2008) L.t.: assets disputable on their profitability</p>
2.	<p>Direct equivalent Доходность активов (Academic) Dohodnost' aktivov L.t.: Profitability of assets Ruscorpora: М.с.: 2 doc.; N.с.: 10 doc. Нужно работать над тем, чтобы обеспечить приемлемую доходность активов. (Анастасия Литвинова. Минтруда и Минфин разошлись во взглядах на накопительную пенсию // РБК Дейли, 2012.08.27)</p>
3.	<p>Calque Доход на активы (IFC), доходы на активы (Lingvo) Dohod na aktivy (singular), dohody na aktivy (plural) L.t.: an income on assets Ruscorpora: М.с.: 1 doc. Это прежде всего доходы от собственности на финансовые и другие активы: вклады, ценные бумаги, ссуды, иные счета дебиторов; дивиденды и изъятие из доходовкорпораций; реинвестированные доходы от прямого иностранного инвестирования; рента и др. (Определение объема теневой деятельности на основе макроэкономических показателей (2004) // «Вопросы статистики», 2004.04.29) L.t.: an income from the ownership on the financial and other assets...</p>
<p>RECOMMENDED TRANSLATION: Direct translation equivalent + calque Рентабельность активов Rentabel'nost' aktivov L.t.: profitability of assets</p>	

68. Statement of requirements

To operate a business responsibly you must be prepared to meet any and all requirements, whether they are defined by the law, a business contract or your own business procedure manual. You may also have to prepare or request a formal statement of requirements, SOR, at some point when conducting business. A statement of requirements has a very important meaning in business to business, B2B, transactions (Balle, n.d.).

1.	<p>Direct equivalent Ведомость потребностей (UNTERM) Vedomost' potrebnostej L.t.: the list of needs Ruscorpora: 0 matches</p>
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	The Internet: nearly not used
2.	Calque Ведомость о потребностях (Lingvo)
	Vedomost' o potrebnostjah
	L.t.: the list about the needs
	Ruscorpora: 0 matches
3.	Calque and DT Перечень технических требований (UNTERM)
	Perechen' tehniceskikh trebovanij
	L.t.: the enumeration of the conventional requirements
	Ruscorpora: N.c.: 3 doc. Документ представляет собой перечень технических требований к производственным и складским помещениям, несоблюдение которых влечет за собой потерю лицензии (Денис Пузырев. Эльвира Набиуллина заинтересовалась условиями хранения водки // РБК Дейли, 2012.03.15).
RECOMMENDED TRANSLATION: Calque and DT Перечень технических требований Perechen' tehniceskikh trebovanij L.t.: the enumeration of the conventional requirements	

69. Scope options

Based on comprehensive examinations by the design team and the results of an earlier study conducted in 1998-1999, **viable solutions** for each problem were divided into two categories: solutions that solved problems at a lower cost and with less intervention into the buildings (the baseline scope), and solutions that, although desirable, were either more costly or exceeded the essential health, safety and efficiency objectives of the capital master plan (scope options). Scope options would include enhanced security provisions, redundancy and contingency options, as well as sustainable innovation options (UNTERM Organization).

DEFINITION OF 'SCOPE'

A project management term for the combined objectives and requirements necessary to complete a project. Properly defining the scope of a project allows a manager to estimate costs and the time required to finish the project (Investopedia).

Calque + DT Дополнительные альтернативы (UNTERM)
Dopolnitel'nye al'ternativy
L.t.: additional alternatives/options
Ruscorpora: economics: 0 matches The Internet: general meaning Отличительной чертой государства является его общепризнанное и исключительное право использовать принуждение. Принуждать -- значит склонять людей к совместной деятельности, ограничивая свободу их выбора. Добровольная совместная деятельность основана исключительно на убеждении, которое обеспечивает желаемое поведение, предлагая дополнительные альтернативы (Heune, 1997).
RECOMMENDED TRANSLATION: Calque and DT (see above)

70. Pre-emptive right

The right of **current shareholders** to maintain their **fractional ownership** of a company by buying a proportional number of shares of any future issue of common stock. Most states consider preemptive

rights valid only if made explicit in a corporation's charter. also called subscription privilege or subscription right (InvestorWords).

A privilege extended to select shareholders of a corporation that will give them the right to purchase additional shares in the company before the general public has the opportunity in the event there is a seasoned offering. A preemptive right is written in the contract between the purchaser and the company, but does not function like a put option (Investopedia).

1.	<p>Calque and DT Преимущественное право приобретения (IFC) Preimuschestvennoe pravo priobreneniya L.t.: privileged right for the acquisition Ruscorpora: M.c.: 7 full matches При этом цена размещения будет отличаться для разных категорий покупателей: 37,53 тыс. рублей за штуку для нынешних акционеров, имеющих преимущественное право приобретения, и 41,7 тыс. рублей для всех остальных инвесторов (Мария Киселева, Олеся Елькова. «Ильюшин» потратит 3,6 млрд рублей на переезд из Москвы // Известия, 2013.08.08).</p>
2.	<p>Calque and DT Преимущественное право приобретения акций (Ruscorpora) Preimushhestvennoe pravo priobreneniya akcij L.t.: privileged right for the acquisition Ruscorpora: N.c.: 28 doc. (16 full matches) Депутаты предлагают существенно сократить сроки преимущественного права приобретения акций по закрытой подписке в процессе допэмиссии. (Юлия Синяева, Анастасия Литвинова. Депутаты решили сократить сроки по преимущественному праву выкупа акций // РБК Дейли, 2013.03.18) Способ размещения: открытая подписка без применения преимущественного права приобретения голосующих акций акционерами. (Сообщение о Государственной Регистрации Отчета Об Итогах Выпуска Ценных Бумаг // Труд-7, 2001.11.23)</p>
3.	<p>Calque and DT Преимущественное право на приобретение (Academic) Preimushhestvennoe parvo na priobrenenie L.t.: privileged right for the acquisition Ruscorpora: 0 matches without a direct object</p>
4.	<p>Calque and DT Преимущественное право на приобретение акций (Ruscorpora) Preimushhestvennoe pravo na priobrenenie akcij L.t.: privileged right for the acquisition of the shares Ruscorpora: M.c.: 1 full match N.c.: 5 full matches. При этом преимущественное право на приобретение акций «сбытов» получают компании, принявшие их в доверительное управление. («Сбыты» пойдут с молотка // РБК Daily, 2006.12.08) See the use: По его словам, больше всего мешает IPO норма о преимущественном праве прежних акционеров на приобретение выпускаемых акций, о предельной цене размещения акций на бирже, которая не может более чем на 10% превышать цену размещения по преимущественному праву, и ряд других. (Антон Попов. Средний бизнес толкают на биржу // РБК Daily, 2004.04.29)</p>
5.	<p>Additional or irrelevant components Преимущественно право на приобретение пакета акций (Ruscorpora) Preimushhestvennoe pravo na priobrenenie paketa akcij</p>

	<p>L.t.: privileged right for the acquisition of the package of shares</p> <p>Ruscorpora: N.c.: 2 matches (not full)</p> <p>Об этом она сообщила партнеру по совместному предприятию — консорциуму AAR, у которого есть преимущественное право на приобретение этого пакета. (Галина Старинская. Пять вариантов для ТНК-ВР // РБК Дейли, 2012.06.04)</p> <p>L.t.: privileged right for the acquisition of the indicated package of shares</p>
6.	<p>Additional or irrelevant components</p> <p>Преимущественно право акционера на приобретение акций (Ruscorpora)</p> <p>Preimushhestvennoe parvo na priobretenie paketa akciј</p> <p>L.t.: privileged right of a shareholder for the acquisition of shares</p> <p>Ruscorpora: M.c.: 1 match, N.c.: 3 matches (not full matches)</p> <p>Для Европы это может стать крупнейшей за всю ее историю эмиссией новых акций с преимущественным правом акционеров на их приобретение. (Перевод Александра Полоцкого. Банкам придется бороться // РБК Daily, 2008.04.22)</p> <p>Из компетенции общего собрания акционеров исключено право принимать решения о неприменении преимущественного права акционера на приобретение акций общества или ценных бумаг, конвертируемых в акции. (Кириенко Сергей специалист ОАО 'Газпром'. НОВОЕ В АКЦИОНЕРНОМ ЗАКОНОДАТЕЛЬСТВЕ // Труд-7, 2002.05.31)</p>
7.	<p>Additional or irrelevant components</p> <p>= pre-emption right Преимущественное право на покупку (Academic)</p> <p>Preimushhestvennoe pravo na pokupku</p> <p>L.t.: pre-emptive right for the purchase</p> <p>Ruscorpora: M.c.: 1 full match</p> <p>«Сигма» сочла, что эта сделка нарушила интересы СКП, имевшей преимущественное право на покупку. (Александра Крекнина. Борьба на два фронта // РБК Daily, 2006.08.25)</p>
8.	<p>Additional or irrelevant components</p> <p>Преимущественное право на покупку акций (Lingvo)</p> <p>Preimushhestvennoe pravo na pokupku akciј</p> <p>L.t.: pre-emptive right for the purchase of shares</p> <p>Ruscorpora: M.c.: 1 doc, N.c.: 1 doc.</p> <p>Однако пятеро остальных акционеров (Sony Ericsson, Ericsson, Matsushita Electric Industrial, Samsung и Siemens) решили воспрепятствовать этому путем использования преимущественного права на покупку выставленных на продажу акций (Перераспределение акций завершено (2004) // «Computerworld», 2004.07.09).</p> <p>Власти США не приветствуют большие размеры зарплат и бонусов, поэтому основной доход топ-менеджеры получают от опционов (преимущественное право на покупку, продажу акций)(Макс им Шахов. Золотые управленцы // РБК Daily, 2010.07.28).</p>
9.	<p>Additional or irrelevant components</p> <p>Преимущественное право на покупку пакета (акций) (Ruscorpora)</p> <p>Preimushhestvennoe pravo na pokupku paketa (akciј)</p> <p>L.t.: privileged right for the purchase of the package (of shares)</p> <p>Ruscorpora: M.c.: 1 doc, N.c.: 3 doc. (not full matches)</p> <p>"Интеррос" не реализовал свое преимущественное право на покупку этого пакета в конце декабря 2007 года, сославшись на то, что условия оферты были изначально неприемлемыми. (Прохоров и The Moscow Times заключили мировое соглашение - 'Онэксим' // РИА Новости, 2009.09.28)</p> <p>Аналогичный иск подал пенсионер Альбакинов — миноритарный акционер «Росската», заявивший свое преимущественное право на покупку 12-процентного пакета акций, принадлежавшего «Нефтегазснабу» и выкупленного в прошлом году в себе тем же «Цветметсервисом». (Глеб Столяров. Медная катанка ждет нового хозяина (2002) // «Дело» (Самара), 2002.04.11)</p>

	See the use: Кроме того, «Сигма» заявила о своем преимущественном праве на покупку у миноритарных акционеров 20 % акций СМАРТС (Екатерина Борзова. СМАРТС добилась свободы // РБК Daily, 2006.07.21).
1	Calque
0.	= pre-emption right Преимущественное право (<i>право существующих акционеров приобрести вновь выпускаемые акции или акции других акционеров, которые хотят их продать, до того, как они будут предложены широкой публике</i>) (Ruscorpora)
	Preimushhestvennoe pravo
	L.t.: pre-emptive right
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT	
Преимущественное право приобретения акций	
Preimushhestvennoe pravo priobreteniya akcij	
L.t.: privileged right for the acquisition	

71. Procurement lead time

The interval in months between the initiation of procurement action and receipt into the supply system of the production model (excludes prototypes) purchased as the result of such actions. It is composed of two elements, production lead time and administrative lead time (Farlex).

Procurement: The act of obtaining or buying goods and services.

The process includes preparation and processing of a demand as well as the end receipt and approval of payment (Business Dictionary).

1.	Pure DT Время реализации заказа (UNTERM)
	Vremja realizacii zakaza
	L.t.: time of the order implementation
	Ruscorpora: N.c.: 1 doc. В пресс-службе предприятия не стали отрицать, что рост показателей зависит от времени реализации заказов (Последние успехи «Северной верфи» // РБК Daily, 2006.11.21). L.t. the time of the order implementation
2.	Calque (construction with a preposition) + a comment
	Время на заготовку (Lingvo (marketing)) Время на заготовку (время между принятием решения о необходимости приобретения того или иного сырья, материала и т.п. и его получением; складывается из времени, необходимого для подготовки размещения заказа, и времени на выполнение и доставку заказа) (Academic)
	Vremja na zagotovku (a note)
	L.t.: time for the preparation (the time between the decision-making about the necessity of the acquisition of a certain raw material, material, etc. and its receipt; it consists of the time necessary for the preparation of the order allocation and the time for the realization of the order delivery).
	Ruscorpora: 0 matches
3.	Calque (construction with a preposition)
	Время на закупку (see the note above (№2)) (Lingvo (marketing), Academic)
	Vremja na zakupku
	L.t.: time for the purchase
	Ruscorpora: 0 matches
4.	Additional or irrelevant components
	Время на заготовку материальных средств (UNTERM)

Vremja na zagotovku material'nyh sredstv
L.t.: the time for the tangible asset preparation
Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Pure DT Время реализации заказа Vremya realizatzii zakaza L.t.: time of the order implementation

72. Supermajority

A corporate amendment in a company's charter requiring a large majority (anywhere from 67-90%) of shareholders to approve important changes, such as a merger.

This is sometimes called a "supermajority amendment". Often a company's charter will simply call for a majority (more than 50%) to make these types of decisions (Investopedia).

a majority (as two-thirds or three-fifths) greater than a simple majority (Merriam-Webster).

A percentage larger than a simple majority; often 67%. Company charters often require a supermajority of shareholders to approve an important proposal, such as a merger or sale. It exceeds the simple majority used for most voting-based decisions, and is often included as an amendment to the charter (InvestorWords).

seventy five percent or higher majority of votes required in approving certain changes **or decisions in an organization** (Business Dictionary).

1.	Calque + DT Квалифицированное большинство голосов (обычно $\frac{3}{4}$) (IFC) Kvalifitsirovannoe bol'shinstvo golosov (obychno $\frac{3}{4}$) L.t.: the qualified majority of voices (usually $\frac{3}{4}$) Ruscorpora: М.с.: 11 doc., N.с.: 22 doc. Дело в том, что для принятия поправок в Устав требуется квалифицированное большинство голосов , то есть не менее семнадцати (Сергей Татаренков. Вкус победы (2002) // «Дело» (Самара), 2002.07.17). Но сейчас вопросы визового режима будут решаться квалифицированным большинством голосов. (Алексей Усов. Брюссель: Россия не готова к безвизовому режиму с ЕС // Новый регион 2, 2010.10.05) L.t.: the qualified majority of votes
2.	Direct equivalent = qualified majority Квалифицированное большинство (<i>принцип коллективного принятия решения, призванный защитить права меньшинства, согласно которому барьер, который необходимо преодолеть устанавливается выше 50 %, напр., на уровне 60 % или 75%; часто подразумевается большинство в 2/3 голосов</i>) (Academic) Kvalifitsirovannoe bol'shinstvo (a note) L.t.: the qualified majority (the principle of a collective decision-making, aimed at defending the rights of the minority, according to which the threshold is of 50%, for example at the level of 60% or 75 %; often 2/3 of the voices stands for the majority). Ruscorpora: М.с.: 17doc, N.с.: 86 doc. Я полагаю, что все члены ЕС должны уважать меньшинства, но здесь было квалифицированное большинство ", — сказал глава МИД (Геннадий Мельник. Греция считает успешным свое председательство в ЕС // РИА Новости, 2014.06.30). Вопрос об отзыве полномочий Президента принимается квалифицированным большинством – более 2/3 голосов присутствующих делегатов (Процедура снятия и назначения глав спортивных

	федераций РФ. Справка // РИА Новости, 2010.03.26). L.t.: the qualified majority
3.	Additional or irrelevant components Квалифицированное большинство в две трети (голосов) (Ruscorpora) a supermajority of two-thirds, a two-thirds supermajority — квалифицированное большинство в две трети голосов (Academic) Kvalifitcirovannoje bol'shinstvo v dve treti (golosov) L.t.: the qualified majority of 2/3 voices Ruscorpora: M.c.: 1 doc., N.c.: 3 doc. Одновременно с этим предлагается, чтобы этот комитет принимал решения квалифицированным большинством в две трети голосов , чтобы участники рынка также могли влиять на тарифы и другие существенные решения (Антон Вержбицкий. Профучастники бьются за тарифы // РБК Дейли, 2012.07.13).
4.	Calque + DT Сверхквалифицированное большинство (Lingvo) Sverhqualifitcirovannoe bol'shinstvo L.t.: overqualified majority N.c.: 1 doc. <...> Пакет холдинга в операторе вырастет с 44 до 74%, то есть до сверхквалифицированного большинства », пишет в отчете аналитик UniCredit Securities Надежда Голубева (Александр Дементьев, Антон Бурсак. Разрыв связи // РБК Daily, 2009.03.13).
RECOMMENDED TRANSLATION: Direct equivalent Квалифицированное большинство Kvalifitcirovannoe bol'shinstvo L.t.: the qualified majority	

73. Current exposure

DEFINITION OF 'CURRENT EXPOSURE METHOD'

A system used by financial institutions to measure the credit risk of losing anticipated cash flows from forwards, swaps, options and other derivatives contracts they are party to, in the event the counterparty to the contract should default. An investor's total exposure, under the current exposure method, is equal to the replacement cost of all marked to market contracts currently in the money, plus the credit exposure risk of potential changes in future prices or volatility of the underlying asset (Investopedia).

1.	Pure DT Потенциальный риск (Ruscorpora) Potential'nyj risk L.t.: the potential risks Ruscorpora: N.c.: 5 doc. <...> на исследования потенциальных рисков в мире было израсходовано 800 млн. долл (Ю. Д. Третьяков, Е. А. Гудилин. Уроки зарубежного нанобума (2008) // «Вестник РАН», 2009)
2.	Additional or irrelevant components Потенциальные риски на настоящий момент (IFC)

Potenzial'nye riski na nastoyash'ij moment
L.t.: the potential risks at the present moment
Ruscorpora: 0 full matches See the use: Прогнозирование потенциальных рисков , связанных с будущим потоком доходов и другими ожидаемыми выгодами от инвестиций, становится все более сложной задачей судлинием прогнозног о периода (С. А. Филин. Стратегическое управление инвестиционной деятельностью при переходе экономики на инновационный тип (2003) // «Финансы и кредит», 2003.02.17).
RECOMMENDED TRANSLATION: Pure DT Потенциальный риск Potenzial'nye riski L.t.: the potential risks

74. Digital divide

The socioeconomic and other disparities between those people who have opportunities and skills enabling them to benefit from digital resources, especially the Internet, and those who do not have these opportunities or skills: *Programs that help to bridge the digital divide between rich and poor countries* (Dictionary.com). The digital divide refers to the difference between people who have easy access to the Internet and those who do not (Techopedia).

1.	Calque + DT «Цифровая политика» (UN-1)
	Tzifrovaja politika
	L.t.: “a digital politics”
	Ruscorpora: 0 matches
2.	Calque «Цифровая пропасть» (Lingvo; Academic)
	Cifrovaja propast'
	L.t.: digital abyss
	Ruscorpora: N.c.: 1 doc. « Цифровая пропасть », вопреки ожиданиям, все еще разделяет человечество. (Александр Волков. Семь чудес такой хрупкой природы // «Знание-сила», 2012)
3.	Calque «Цифровое неравенство» (Lingvo; Academic)
	Cifrovoje neravenstvo
	L.t.: digital inequality
	Ruscorpora: M.c.: 5 doc., N.c.: 44 doc. Термин « цифровое неравенство » (или «цифровой разрыв» - <i>digital divide</i>) начали употреблять в Соединенных Штатах, преследуя цель обозначить проблему не равенства в доступе к новым информационным технологиям, которая, как выяснилось, остро стоит не только на международном уровне, но и на микроуровне внутри каждого отдельного государства. (А. А. Чернов. Становление глобального информационного общества (2003)) Принятие данного законопроекта позволит операторам сократить сроки строительства сетей и повысить эффективность инвестиций. Также появятся условия для строительства сетей в регионах, где раньше это было невыгодно. В конечном итоге этот шаг направлен на ликвидацию цифрового неравенства , — сообщили «Известиям» в пресс-службе Минкомсвязи. (Виктор Логинов. Сельхозземли отдадут связистам // Известия, 2014.01.29)

4.	Calque Цифровой разрыв (<i>Academic</i>)
	Cifrovoj razryv
	L.t.: digital gap
	Ruscorpora: М.с.: 2 doc., N.с.: 22 doc. В рамках мероприятия был презентован проект «Сети все возрасты покорны». Его цель — повышение интернет-грамотности населения и преодоление так называемого « цифрового разрыва » поколений. (Ирина Юзбекова. Как преодолеть «цифровой разрыв» поколений // РБК Дейли, 2013.02.04)
5.	Calque Цифровой барьер (<i>Academic</i>)
	Cifrovoj bar'er
	L.t.: digital barrier
	Ruscorpora: 0 matches
6.	Calque + DT Электронно-цифровой разрыв (<i>Academic</i>)
	Elektronno-cifrovoj razryv
	L.t.: e-(electronic) digital gap
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque «Цифровое неравенство» Tzifrovoje neravenstvo L.t.: digital inequality	

75. Funds Monitoring Tool

Funds Monitoring Tool “was developed... to assist peacekeeping missions with the implementation of the new policy on allotments” (UN General Assembly, 2004).

Calque + DT Механизм контроля за средствами миссий (<i>UNTERM</i>)
Mehanizm kontrolja za sredstvami missij
L.t.: a mechanism of a control under the missions' means
Ruscorpora: 0 matches The Internet: rarely used, UNTERM
RECOMMENDED TRANSLATION: Calque and DT (see above)

76. Mandatory Bid

An offer to purchase the shares of a company which has to be made when a shareholder acquires 30 per cent of that company's shares (InvestorWords).

1.	Calque and DT Обязательное предложение о покупке (<i>IFC; Academic</i>)
	Objazatel'noe predlozhenie o pokupke
	L.t.: an obligatory offer for a purchase
	Ruscorpora: 0 doc. Internet: frequently used "Татнефть" направила обязательное предложение о покупке акций банка "Зенит" Информационное агентство России ТАСС (TASS. Russian News Agency, 2016)
2.	Calque and DT Обязательное предложение о приобретении акций (<i>Ruscorpora</i>)

	Objazatel'noje predlozhenie o priobrenenii akcij
	L.t.: an obligatory offer for shares acquisition
	Ruscorpora: N.c.: 4 doc. В рамках всё той же сделки по приобретению «Мосэнергосетьстроя» компания направила всем акционерам предприятия обязательное предложение о приобретении акций (Евгения Корытина. Подкоп под РАО «ЕЭС» // РБК Daily, 2010.08.25).
3.	Calque and DT Обязательное предложение о приобретении ценных бумаг (Ruscorpora)
	Objazatel'noje predlozhenie o priobrenenii cennyh bumag
	L.t.: an obligatory offer for the acquisition of securities
	Ruscorpora: N.c.: 1 doc. О желании «Самохвала» консолидировать 100% акций ТАМП говорится в «Обязательном предложении о приобретении ценных бумаг» документе, выпущенном компанией 6 сентября 2007 года для соакционеров мясокомбината (Мария Соловиченко. «Самохвал» не распробовал колбасу // РБК Daily, 2007.10.26)
4.	Calque and DT Обязательное предложение о выкупе (пакетов) акций (Ruscorpora)
	Objazatel'noje predlozhenie o vykype (paketov) akcij
	L.t.: an obligatory offer for the buyout of the (packages) of shares
	Ruscorpora: N.c.: 14 doc. 16 июля 2008 года «Уралхим» направил миноритариям этого предприятия оферту – обязательное предложение о выкупе их пакетов акций (Екатерина Попова. Кипрский оффшор атакует Сбербанк // Новый регион 2, 2010.06.08).
5.	Calque and DT Обязательное предложение о продаже акций (Ruscorpora)
	Obyazatel'noje predlozhenie o prodazhe akcij
	L.t.: an obligatory offer for the shares sale
	Ruscorpora: N.c.: 1 doc. Инсайдеры утверждают, что преодолевать планку в 30% Salzgitter пока не собирается, ведь тогда он был бы обязан сделать другим акционерам компании обязательное предложение о продаже их акций ((Перевод Александра Полоцкого). Сталевары копят силы // РБК Daily, 2009.10.02). L.t.: an obligatory offer for the shares sale
6.	Calque and DT Приобретение обязательного пакета акций
	Priobrenenie objazatel'nogo paketa akcij
	L.t.: the acquisition of an obligatory stock of shares
	Ruscorpora: 0 matches The Internet: « приобретение частичного пакета акций (partial bid) и обязательного пакета акций (mandatory bid)» (Fedchuk) Priobrenenie ... obyazatel'nogo paketa acciy L.t.: the acquisition of partial stock of shares and obligatory stock of shares
7.	Additional or irrelevant components Обязанность предложить приобрести акции (Academic)
	Objazannost' predlozit' priobresti akcij
	L.t.: an obligation to offer an acquisition of shares

	Ruscorpora: 0 matches Internet: not used (except for the dictionaries)
RECOMMENDED TRANSLATION: Calque and DT Обязательное предложение о покупке Objazatel'noe predlozhenie o pokupke L.t.: an obligatory offer for a purchase	

77. Matériel management system; asset management system

Asset management programs can be defined as managing infrastructure capital assets to minimize the total cost of owning, operating, and maintaining assets at acceptable levels of service (Cityworks).

1.	Calque and DT Система управления материальными средствами (UNTERM) Sistema upravljenija material'nymi sredstvami L.t.: a system of the tangible assets management Ruscorpora: 0 matches
2.	Additional or irrelevant components Методы управления запасами материальных ресурсов (UNTERM) Metody upravljenija zapasami material'nyh resurov L.t.: the methods of the tangible resources management
	Ruscorpora: M.c.: 1 doc. Автор этой статьи Ремир Радионов, не отрицая экономической целесообразности перехода отечественных предприятий на логистические методы управления запасами материальных ресурсов и оборотными средствами, считает в то же время, что нельзя слепо копировать зарубежный опыт реализации этих методов без учета российской специфики материально-технического снабжения и особенностей транспортно-складского обслуживания предприятий. (Р. Радионов. Российские особенности управления запасами и оборотными средствами (2003) // «Логистика», 2003.12.22) L.t.: the methods of the tangible resources management
3.	Calque Методы управления запасами (Ruscorpora) Metody upravljenija zapasami L.t.: the methods of resource management Ruscorpora: N.c.: 4 doc. Логистические методы управления запасами , применяемые за рубежом (в США, Японии и т. д. (Электронное объявление (2004))
4.	Calque Система управления активами (Academic) Sistema upravljenija aktivami L.t.: the system of asset management Ruscorpora: M.c.: 1 doc, N.c.: 7 doc. «Мы должны наладить систему управления активами и разработать планы развития каждого из объектов», — добавил г-н Корявов. (Наталья Копейченко. Продюсер для московских отелей // РБК Daily, 2010.02.19)
5.	Calque (short form)

Система руководства (управления) МТО (Academic)
Sistema rukovodstva (upravljenja) MTO
L.t.: the system of management MTO
Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque Система управления активами Sistema upravljenja aktivami L.t.: the system of asset management

78. Cross-shareholding (figurative meaning)

Minority stakes held by two companies in each other; this is often done to help strengthen long term business relationships, and is particularly prevalent in RELATIONSHIP MODEL countries such as Germany and Japan. Law Dictionary (Law Dictionary).

1.	Calque and DT (figurative meaning) Перекрестное участие в акционерном капитале (IFC) Perekryostnoe uchastie v akcionernom kapitale L.t.: a cross participation in the joint stock Ruscorpora: 0 matches The Internet: often used Так, банки одновременно выступают кредиторами и участниками Советов директоров других банков (так называемое «перекрестное участие в акционерном капитале») (Kostjuk, 2009).
2.	Calque = cross-stockholding Перекрестное владение акциями (<i>ситуация, когда две или более компаний или финансовых учреждений владеют акциями друг друга; обычно это компании-партнеры либо компания и кредитующий ее банк; часто используется как средство упрочнения контроля над компаниями и защиты от враждебного поглощения</i>) (Academic) Perekryostnoe vladenije akcijami (a comment) L.t.: cross-holding of shares (a situation when two or more companies or finance institutions own each other's shares; usually these are the partner companies or a company and a bank which gives it a credit; it is often used as a means of assuring the control over the companies and defense from hostile take-over. Ruscorpora: М.с.: 1 doc., N.с.: 16 doc. Их связывает банк, стоящий в центре группы, и перекрестное владение акциями (Павел Бурмистров. Чудо японское // «Русский репортер», 2012). The Internet: widely used
3.	Pure DT Финансы: Взаимное участие в уставных капиталах (Academic) Finance: vzaimnoe uchastie v ustavnyh kapitalah L.t.: a mutual participation in authorized capital stock Ruscorpora: М.с.: 1 match (not full) Пределы взаимного участия хозяйственных обществ в уставных капиталах друг друга и число голосов, которыми одно из таких обществ может пользоваться на общем собрании участников или акционеров другого общества, определяются законом (Гражданский кодекс Российской Федерации. Часть первая (1994) // , 2004).
RECOMMENDED TRANSLATION: Calque = cross-stockholding Перекрестное владение акциями Perekryostnoe vladenije akcijami L.t.: cross-holding of shares	

79. Special post allowance

Staff members who assume for a substantial period of time the full range of duties and responsibilities of a post at a level clearly higher than their own may be granted an allowance which is normally temporary and non-pensionable and is most commonly called a "special post allowance" (SPA) (International Civil Service Commission, 2012, p.5).

1.	<p>Pure DT Надбавка за выполнение особых функций (UNTERM) Nadbavka za vypolnenie osobyh funkzij L.t.: a bonus for the fulfillment of special functions Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries</p>
2.	<p>Calque Специальная должностная надбавка (UNTERM; Academic) Special'naja dolzhnostnaja nadbavka L.t. a special post bonus Ruscorpora: 0 matches The Internet: quite often used <...> Специальная должностная надбавка и представительские расходы на шесть месяцев для Генерального секретаря Конференции <...> (Fifth Review Conference of the States Parties To The Convention on the Prohibition of the Development, Production and Bwc/Conf.V/13 Stockpiling of Bacteriological. Russian, 2002)</p>
	<p>Calque (short form) Специальная надбавка (Ruscorpora) Special'naja nadbavka L.t. a special bonus Ruscorpora: М.с.: 2 doc. ; N.с.: 15 doc. Никаких специальных надбавок депутатам Госдумы не полагается,—утверждает Горячева (Отдел политики. Далеко ли нам до Дублина // Известия, 2009.10.08). The Internet: general use</p>
4.	<p>Additional or irrelevant components Специальная надбавка за сложность (Ruscorpora) Special'naja nadbavka za slozhnost' L.t.: the special allowance for the difficulty Ruscorpora: N.с.: 1 doc. До 70 процентов увеличены надбавка за выслугу лет и специальная надбавка за сложность, напряженность и специальный режим службы (Армия начинает стрелять. Зарплату... // Комсомольская правда, 2002.07.02). L.t.: the special allowance for the difficulty, intensity and the special order of service</p>
<p>RECOMMENDED TRANSLATION: Calque Специальная должностная надбавка Special'naja dolzhnostnaja nadbavka L.t. a special post bonus</p>	

80. Concentrated ownership

"... regulations of financial institutions dictate whether countries such as the USA implement a market-based system that results in a dispersed ownership structure, while countries such as Germany and Japan adopt a bank-based system that results in a concentrated ownership structure" "in concentrated ownership situations

large shareholders take a leadership role in monitoring management, as well as reducing risk involving with managerial director” (Doh, P. J. & Stump S.A., 2005).

1.	<p>Pure DT Концентрация активов в руках компаний (Ruscorpora) Koncentracija aktivov v rukah kompanij L.t.: the concentration of assets in the arms of companies</p> <p>Ruscorpora: N.c. 3 doc. концентрация таких крупных активов в руках нескольких компаний препятствует честной конкуренции (Wal-Mart оставили без банка // РБК Daily, 2007.01.31). L.t.: the concentration of such big assets in the arms of several companies impedes a bona fide competition.</p> <p>.. проводит политику недопущения концентрации нефтяных активов в руках компаний из одной-двух стран (Дмитрий Коптюбенко. Буржуи слетаются на ЮКОС // РБК Daily, 2004.11.25). L.t.: the policy of the prevention of the concentration of the oil assets in the arms of the companies from one or two countries.</p>
2.	<p>Additional or irrelevant components Концентрация активов компании в руках одного или небольшой группы акционеров (IFC) Koncentracija aktivov v rukah odnogo ili nebol'shoj gruppi akcionerov L.t.: the concentration of the assets in the arms of one (shareholder) or a little group of shareholders.</p> <p>Ruscorpora: 0 full matches See the use: N.c. 4 doc. концентрация таких крупных активов в руках нескольких компаний препятствует честной конкуренции (Wal-Mart оставили без банка // РБК Daily, 2007.01.31). L.t.: the concentration of such big assets in the arms of several companies impedes bona fide competition.</p> <p><...>проводит политику недопущения концентрации нефтяных активов в руках компаний из одной-двух стран (Дмитрий Коптюбенко. Буржуи слетаются на ЮКОС // РБК Daily, 2004.11.25). L.t: the policy of non-admission of the concentration of the oil assets in the arms of the companies from one or two countries</p>
3.	<p>Calque Концентрация собственности (IFC) Koncentracija sobstvennosti L.t.: the concentration of the ownership</p> <p>Ruscorpora: M.c. 9 doc.; N.c. 8 doc. Из тенденций, которые отмечаются в докладе, стоит выделить снижение концентрации собственности (Уперлись в потолок // РБК Daily, 2007.11.14). L.t.: the concentration of ownership.</p>

RECOMMENDED TRANSLATION: Calque
Концентрация собственности
Koncentracija sobstvennosti
L.t.: the concentration of the ownership

81. Issued and outstanding (a security)

Dictionary of Business Terms: issued and outstanding shares of a corporation, authorized in the corporate charter, which have been issued and are outstanding. These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized.

Dictionary of Finance and Investment Terms: issued and outstanding shares of a corporation, authorized in the corporate charter, which have been issued and are outstanding. These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares that have been issued and subsequently repurchased by the company are called *treasury stock*, because they are held in the corporate treasury pending reissue or retirement (All Business).

1.	<p>Calque and DT Выпущенная и находящаяся в обращении (ценная бумага) (IFC; Academic)</p>
	<p>Yupushhennaja i nahodjashhajasja v obrashhenii (cennaja bumaga)</p>
	<p>L.t.: issued and being in circulation</p>
	<p>Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries</p>
2.	<p>Calque and DT (short form) Outstanding = выпущенный в обращение (о ценных бумагах) (Lingvo)</p>
	<p>Yupushhennyj v obrashh'enije (o cennyh bumagah)</p>
	<p>L.t.: set(issued) into circulation</p>
	<p>Ruscorpora: N.c.: 4 doc. При выполнении предварительных условий «ЛУКОЙЛ Оверсиз» приобретет все выпущенные в обращение акции Chaparral Resources (Даниил Шабашов. На «ЛУКОЙЛ» напал карликовый миноритарий // РБК Daily, 2006.03.16). Общая сумма выпущенных в обращение облигаций по выданным кредитам (сначала были облигации, по которым выплачивались 5% годовых, затем облигации, дававшие право на получение 4 1/2 %), млн руб (В. Смирнов. Деятельность городских кредитных обществ — ипотечных учреждений нового типа в дореволюционной России (2003) // «Финансы и кредит», 2003.04.21).</p>
3.	<p>Calque and DT (short form) Находящиеся в обращении (акции) (Ruscorpora)</p>
	<p>Nahodjashhijesja v obrashhenii (akcii)</p>
	<p>L.t.: (a share) being in circulation</p>
	<p>Ruscorpora: N.c.: 5 doc. В целом удельный вес облигаций, находящихся в обращении, на 09.01.2004 составлял 84,9%, а на 27.02.2004 — 86,7% (Статистический анализ рынка государственных облигаций Российской Федерации (2004) // «Вопросы статистики», 2004.09.30).</p>
4.	<p>Additional or irrelevant components Находящиеся в свободном обращении (акции) (Ruscorpora)</p>
	<p>Nahodjashhijesja v svobodnom obrashhenii (akcii)</p>
	<p>L.t.: (a share) being in free circulation</p>
	<p>Ruscorpora: N.c.: 29 matches</p>

	<p>Проданный пакет составляет порядка 4,4% всех акций «Пятерочки», находящихся в свободном обращении. (Елена Желобанова, Алексей Виноградов. «Пятерочку» подвели акционеры // РБК Daily, 2006.01.13)</p> <p>!</p> <p>Вес компании в индексе MSCI определяется исходя из совокупной рыночной стоимости ее акций, находящихся в свободном обращении (free-float) (Итоговый выпуск (вечерний) – 27.05.05 18:12 – Екатеринбург // Новый регион 2, 2005.05.28).</p>
5.	<p>Additional or irrelevant components</p> <p>Выпущенные акции, не выкупленные компанией (Academic)</p> <p>Vypushhennyye akcii, ne vykuplennyye kompaniej</p> <p>L.t.: Issued shares, not having been bought by the company</p> <p>Ruscorpora: 0 matches</p>
<p>RECOMMENDED TRANSLATION: Calque and DT (short form)</p> <p>Находящиеся в обращении (акции)</p> <p>Nahodyaschiyesya v obraschenii (aktzii)</p> <p>L.t.: (a share) being in circulation</p>	

82. Minimal capital requirements

Capital requirement:

The standardized requirements in place for banks and other depository institutions, which determines how much liquidity is required to be held for a certain level of assets through regulatory agencies such as the Bank for International Settlements, Federal Deposit Insurance Corporation or Federal Reserve Board. These requirements are put into place to ensure that these institutions are not participating or holding investments that increase the risk of default and that they have enough capital to sustain operating losses while still honoring withdrawals (Investopedia).

1.	<p>Calque and DT</p> <p>Требования к минимальному уровню/размеру капитала</p> <p>Trebovaniya k minimal'nomu urovnju/razmeru kapitala</p> <p>L.t.: the requirements to the minimal level/size of a capital</p> <p>Ruscorpora: М.с.: 5 doc.</p> <p>В этой связи повышение требований к минимальному размеру капитала коммерческих банков должно осуществляться по мере появления экономических возможностей (На пути к системной стабильности (2004) // «Металлы Евразии», 2004.10.15).</p> <p>L.t.: the requirements to the minimal size of a capital</p> <p>See the use:</p> <p>Требования к минимальному размеру уставного капитала, вступившие в силу 17 января, нарушили 11 небольших банков (Банковские новости (2003) // «Финансы и кредит», 2003.03.03).</p> <p>L.t.: the requirements to the minimal size of an authorized capital</p> <p>N.c.: 10 док., 12 вх.</p> <p><...>отбор банковских лицензий из-за нарушения требований к минимальному размеру собственного капитала ЦБ планирует начать в конце февраля— начале марта 2010 года (ЦБ пощадит банки // РБК Daily, 2009.12.30).</p> <p>L.t.: L.t.: infringement of the requirements to the minimal size of an owned capital</p>
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2.	Calque and DT
	Требование по минимальному размеру капитала (Ruscorpora)
	Trebovanie po minimal'nomu razmeru kapitala
	L.t.: a requirement on the minimal size of a capital
	Ruscorpora: N.c.: 3 doc. <...> количество банков, которые все еще не соответствуют новому требованию по минимальному размеру капитала в 90 млн рублей, сократилось до 21 (Сергей Лаврентьев. Был такой банк в Армавире... // РБК Daily, 2010.02.04).
	L.t.: a new requirement on the minimal size of a capital
RECOMMENDED TRANSLATION: Calque and DT	
Требования к минимальному размеру капитала	
Trebovanija k minimal'nomu razmeru kapitala	
L.t.: the requirements to the minimal size of a capital	

83. Order and shipping time; delivery lead time

Lead time

Number of minutes, hours, or days that must be allowed for the completion of an operation or process, or must elapse before a desired action takes place (Business Dictionary).

The amount of time between the placing of an order and the receipt of the goods ordered (InvestorWords).

1.	Calque and DT
	Продолжительность выполнения заказа и доставки (UNTERM; Academic)
	Prodolzhitel'nost' vypolnenija zakaza i dostavki
	L.t.: the duration of fulfillment of an order and a shipment
	Ruscorpora: 0 matches
2.	Calque and DT
	Продолжительность выполнения и доставки заказа (Academic)
	Prodolzhitel'nost' vypolnenija i dostavki zakaza
	L.t.: the duration of fulfillment and shipment of an order
	Ruscorpora: 0 matches
3.	Calque and DT
	Срок выполнения заказа и доставки (UNTERM)
	Srok vypolnenija zakaza i dostavki
	L.t.: the term of fulfillment of an order and a shipment
	Ruscorpora: 0 matches
	The Internet: often used “Срок выполнения заказа и доставки зависит от выбранного продукта. В среднем он составляет 5-7 дней.” (Primaginary).
4.	Additional or irrelevant components
	Время на истребование и доставку материальных средств (Academic (military term))
	Vremja na istrebovanije i dostavku material'nyh sredstv
	Time for the demand and shipping of tangible(material) assets(means)
	Ruscorpora: 0 matches
5.	Direct equivalent

	Срок выполнения заказа (Ruscorpora)
	Srok vypolnenija zakaza
	L.t.: the term of fulfillment of an order
	Ruscorpora: М.с.: 20 doc., N.с.: 17 doc., Эта процедура осуществляется на месте у клиента, что значительно сокращает сроки выполнения заказа (Потолкуем! (2003) // «Мир & Дом. City», 2003.04.15).
	L.t.: the terms of fulfillment of an order
6.	Direct equivalent (short form)
	Срок доставки (Ruscorpora)
	Srok dostavki
	L.t.: the term of an order
	Ruscorpora: М.с.: 30 doc., N.с.: 118 doc. Перевозки характеризуются высокой производительностью, надежностью, ускоренными сроками доставки по графикам перевозок железных дорог (И. Батищев, А. Нестеренков. Контрейлерные перевозки развиваются вне России (2003) // «Логистика», 2003.09.22).
	L.t.: terms of shipment
	See the use: М.с.: 2 doc. Средняя продолжительность доставки составила 18,9 сут. , а ее среднее квадратичное отклонение — 2,7 сут. (Оптимизация графика поставок при случайных задержках в пути (2003) // «Логистика», 2003.12.22).
	L.t.: an average duration of a shipment amounts to 18,9 days (and nights).
7.	Direct equivalent (short form)
	Время на поставку (Academic (military term))
	Vremja na postavku
	L.t.: time for shipping
	Ruscorpora: 0 matches
8.	Calque (short form)
	Срок поставки (Academic (military term))
	Srok postavki (comment)
	L.t.: shipping time (of tangible assets)
	Ruscorpora: М.с.: 49 doc., N.с.: 284 doc. Для россиян сроки поставки , к сожалению, намного больше, и связано это с таможенными и транспортными хлопотами. (Мария Мельникова . Чисто английское производство // Известия, 2013.04.18)
9.	Calque and DT
	Время выполнения поставки (<i>время от поступления заказа клиента до поставки продукции</i>) (Academic (transport term))
	Vremja vypolnenija postavki (a comment)
	L.t.: time for fulfillment of shipping (the time from the receipt of the order of a client to the shipping of produce)
	Ruscorpora: 0 matches
SUGGSTED TRANSLATION: Calque and DT	
Срок выполнения заказа и доставки	
Srok vypolnenija zakaza i dostavki	
L.t.: the term of fulfillment of an order and a shipment	

84. Comparatives

Sales figures, etc. for a particular period that are compared to those for the same period in a different year: The grocery chain saw sales growth drop to 1.7% from 3.7% in the previous quarter as it came up against tough comparatives from a year earlier (Academic).

Pure DT
Сравнительные показатели
Sravnitel'nye pokazateli
L.t.: comparative indices
Ruscorpora: М.с.: 7 doc., N.c.: 5 doc. Иллюстрации: Таблица Сравнительные показатели институциональных инвесторов на финансовом рынке Казахстана по итогам 2002 г. (Накопительная пенсионная система как институциональный инвестор фондового рынка Казахстана (2004) // «Вопросы статистики», 2004.07.29). L.t.: comparative indices of institutional investors
На фоне провала российской экономики в 2009-м, когда чуть ли не ежемесячно, вплоть до июня, бились рекорды 1990-х по падению промпроизводства и ВВП, сравнительные показатели в 2010-м выглядят достаточно обнадеживающе (Инга Воробьева. Растем снизу // РБК Daily, 2010.02.26). L.t.: comparative indices
RECOMMENDED TRANSLATION: Pure DT (see above)

85. Competing claimant

“Competing claimant” means a creditor of a grantor that is competing with another creditor of the grantor having a security right in an encumbered asset of the grantor and includes: (a) Another creditor with a security right in the same encumbered asset (whether as an original encumbered asset or proceeds); (b) In the context of the non-unitary approach to acquisition financing, the seller or financial lessor of the same encumbered asset that has retained title to it; (c) Another creditor of the grantor that has a right in the same encumbered asset; (d) The insolvency representative in the insolvency proceedings in respect of the grantor;16 or (e) Any buyer or other transferee (including a lessee or licensee) of the encumbered asset (UNCITRAL -1).

1.	Calque and DT Конкурирующий заявитель требования (UNCITRAL-1) Konkurirujushh'ij zajavitel' trebovanija L.t.: a competing claimant of a requirement Ruscorpora: 0 matches The Internet: quite often used in UNCITRAL documents
2.	Calque Конкурирующий претендент (Ruscorpora) Konkurirujushh'ij pretendent L.t.: competing candidate Ruscorpora: N.c.: 1 doc. Поэтому сейчас город может выбирать на каждый объект лучшего инвестора среди нескольких конкурирующих претендентов (Зубов Михаил Дед Мороз. Олег Толкачев: Рынок не Прощает Наивных Законов // Труд-7, 2003.04.22).

RECOMMENDED TRANSLATION: Calque and DT
Конкурирующий заявитель требования
Konkurirujushh'ij zajavitel' trebovaniija
L.t.: a competing claimant of a requirement

86. Voluntary Fund

1.	Calque and DT
	Фонд добровольных взносов (UNTERM, Academic (ecology))
	Fond dobrovol'nyh vnosov
	L.t.: the fund of voluntary payments (deposits)
	Ruscorpora: M.c.: 1 doc., N.c.: 1 doc. Все большее число коренных жителей разных стран могут принимать участие в конференциях и сессиях органов ООН благодаря поддержке <i>Фонда добровольных взносов ООН для коренного населения</i> (Выступление представителя делегации Российской Федерации на 60-й сессии Комиссии ООН по правам человека (2004) // «Дипломатический вестник», 2004.05.25). L.t.: the UN fund of voluntary payments for native citizens.
2.	Calque
	Добровольный фонд
	Dobrovol'nyj fond
	L.t.: voluntary fund
	Ruscorpora: general use N.c.: 4 doc. Как объясняли ситуацию в «Икеа», местные чиновники отказывались поддерживать проект, пока представители мебельного гиганта не примут финансовое участие в « добровольных фондах », организованных мэрией (Итоговый выпуск (вечерний) – 28.02.05 18:30 – Екатеринбург // Новый регион 2, 2005.03.01).
RECOMMENDED TRANSLATION: Calque and DT	
Фонд добровольных взносов	
Fond dobrovol'nyh vnosov	
L.t.: the fund of voluntary payments(deposits)	

87. Control risk

Probability of loss arising from the tendency of internal control systems to lose their effectiveness over time, and thus expose (or fail to prevent exposure of) the assets they were instituted to protect (Business Dictionary).

The probability that a misstatement exists in an assertion made pertaining to a financial statement due to the failure of internal control systems to detect. Prevent or correct it. As mandated by the International Standards of Auditing (ISA), it is the responsibility of management, not the auditor, to implement and manage an internal control system to prevent errors and fraud that could lead to misstatements (InvestorWords).

1.	Calque and DT
	Риск системы контроля (IFC; Academic)
	Risk sistemy kontrolja
	L.t.: the risk of control system

	Ruscorpora: М.с.: 3 doc. Следует отметить, что часть операционных рисков, как было сказано выше, одновременно влияет на оценку неотъемлемого риска и риска системы контроля (С. В. Панкова. Учет рисков при проведении аудита финансовой отчетности банков по международным стандартам (2003) // «Финансы и кредит», 2003.01.20). L.t.: the risk of control system
2.	Calque Риск контроля (Lingvo; Academic) Risk kontrolja L.t.: the risk of control Ruscorpora: 0 matches
3.	Calque Контрольный риск (Academic) Kontrol'nyj risk L.t.: control risk Ruscorpora: 0 matches
4.	Additional or irrelevant components Риск недостаточности контрольных процедур (IFC; Academic) Risk nedostatochnosti kontrol'nyh procedur L.t.: risk of control procedures insufficiency Ruscorpora: 0 matches
5.	Additional or irrelevant components Риск, связанный с ненадежностью процедур контроля (Academic); management (<i>любой риск, связанный с ненадежностью процедур контроля</i>) (Academic) Risk, svjazannyj s nenadyozhnostju procedur kontrolja Risk connected to the insecurity of control system; (any risk connected to the insecurity of control system) Ruscorpora: 0 matches
6.	A comment <i>учет (вероятность того, что система внутреннего контроля не сможет своевременно предотвратить или обнаружить отклонение или неточность в показателях финансовой отчетности)</i> (Academic) uchyot L.t: Accounting (the probability that the system of internal control won't prevent or detect a deviation or inaccuracy in financial account indices) Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT Риск системы контроля Risk sistemy kontrolja L.t.: the risk of control system	

88. Asset-backed securities

Bonds or notes backed by loan paper or accounts receivable originated by banks, credit card companies, or other providers of credit; not mortgages (InvestorWords).

1.	Calque and DT Ценные бумаги, обеспеченные активами (IFC; Academic) Cennye bumagi, obespechennye aktivami
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	L.t: securities backed/supported by the assets
	<p>Ruscorpora: М.с.: 5 doc., N.с.: 5 doc. По мнению агентства, они держат в большом объеме высокорисковые ценные бумаги, обеспеченные активами (ABS), в том числе и ипотечные облигации (Константин Полтев. Банкам не хватает капитала (2009.11.25) // http://www.rbcdaily.ru/2009/11/25/world/444020.shtml, 2009). L.t.: high-risk securities backed/supported by the assets (ABS), including mortgage securities</p> <p>See the use: На втором этапе произойдет консолидация банков с целью формирования земельных пулов: это позволит производить эмиссии ипотечных ценных бумаг, обеспеченных земельными активами (Маргарита Парфененкова. Российскую землю отдадут в залог // РБК Daily, 2005.10.21). L.t.: emission of mortgage securities backed by the land assets</p>
2.	Calque
	Облигации, обеспеченные активами (Ruscorpora)
	Obligacii, obespechennye aktivami
	L.t: securities backed/supported by the assets
	<p>Ruscorpora: М.с.: 1 doc. , N.с.: 7 doc. Выпущена первая эмиссия облигаций, обеспеченных ипотечными активами и, что самое главное, удалось отстоять рыночный характер ипотечного жилищного кредитования. (Государство и ипотека: «Не навреди» (2003) // «Строительство», 2003.05.26) (9) L.t.: the first emission of securities backed by mortgage assets</p>
3.	Calque
	Залог, обеспеченный активами (Lingvo; Academic)
	Zalog, obespechennyj aktivami
	L.t: a bond backed/supported by the assets
	Ruscorpora: 0 matches
4.	Calque
	Обеспеченный активами залог (Academic)
	Obespechennyj aktivami zalog
	L.t: backed/supported by the assets bond
	Ruscorpora: 0 matches
5.	Additional or irrelevant components
	Финансы: ценная бумага с обеспечением активами (Academic)
	Sennaja bumaga s bespecheniem aktivami
	L.t: a securities with the provision of assets
	Ruscorpora: 0 matches
<p>RECOMMENDED TRANSLATION: Calque and DT Ценные бумаги, обеспеченные активами Sennye bumagi, obespechennye aktivami L.t: securities backed/supported by the assets</p>	

89. Application controls

Application control is a security practice that blocks or restricts unauthorized applications from executing in ways that put data at risk (Digital Guardian, 2017).

1.	Calque and DT
	Прикладные средства контроля (IFC)
	Prikladnie sredstva kontrolja
	L.t.: applied control means
	Ruscorpora: 0 matches The Internet: quite often used “Прикладные средства контроля представляют собой процедуры, автоматизированные или осуществляемые вручную, которые обычно используются на уровне обработки хозяйственных операций” (Konsul'tantPljus).
2.	Pure DT
	Программные модули управления (Academic)
	Programmnyje moduli upravlenija
	L.t.: programme module of management
	Ruscorpora: 0 matches See the use: Система имеет функционально-модульное построение, причем технологические и программные модули , реализующие отдельные функции управления , позволяют конфигурировать систему и взаимодействующие друг с другом автоматизированные рабочие места под изменяющиеся потребности пользователя (М. Шмулевич. Инфотранс — 2003 (2003) // «Логистика», 2003.12.22). The Internet: is used mostly in the sphere of informatics
3.	Additional or irrelevant components
	Контрольные процедуры на уровне приложений (Academic)
	Kontrol'nyje procedury na urovne prilozhenij
	L.t.: control procedures on application level
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT Прикладные средства контроля Prikladnye sredstva kontrolja L.t.: applied control means	

90. Committee of Experts on Salary Differentials, Cost of Living Adjustments and Dependency Allowances

UN Committee of social experts

Calque and DT
Комитет экспертов по пересмотру поправок к окладам, коррективов на стоимость жизни и надбавок на иждивенцев (UNTERM)
Komitet jekspertov po peresmotru popravok k okladam, korrekativov na stoimost' zhizni i nadbavok na izhdivencev
L.t.: committee of experts on the revision of the amendments to the salaries, living cost corrections and dependant allowances
Ruscorpora: matches The Internet: UNTERM
RECOMMENDED TRANSLATION: Calque and DT

91. Control deficiency

“In an audit of financial statements, the auditor may identify deficiencies in the company's internal control over financial reporting. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis” (PCAOB).

Calque and DT
Недостаточность контрольных процедур (IFC)
Nedostatochnost' kontrol'nyh procedur
L.t.: deficiency of control procedures
Ruscorpora: 0 matches The Internet: rarely used, mostly in online dictionaries and glossaries
Compare: Выявленные недостатки контрольных процедур на ГЭС и отсутствие уверенности по другим объектам вынудили агентство пересмотреть рейтинги (Сергей Исполатов. Плохо контролировали // РБК Daily, 2009.10.15).
L.t.: disadvantages of control procedures
See the term: quality control deficiency report QCDR, quality control deficiency report
донесение о неудовлетворительном контроле качества (Academic)
RECOMMENDED TRANSLATION: Calque and DT (see above)

92. Control Transaction

A transaction which results in control of a company being established or given to another entity or person (Academic (Translation from Russian)).

1.	Calque and DT
	Сделка по приобретению контроля (IFC; Academic)
	Sdelka po priobreteniu kontrolja
	L.t.: a transaction on control acquisition
	Ruscorpora: М.с.: 1 doc.(not a full match), N.с.: 8 doc. До 1 июля будет завершена сделка по приобретению и установлению 100-процентного контроля ОАО «ЛУКОЙЛ» над «ЛУКОЙЛ-Пермь» (Объединение: идёт нормальная работа (2003) // «Нефтяник» (Пермь), 2003.04.01).
	L.t.: a transaction on acquisition and establishment of 100 per cent control
	сделка по приобретению контроля в ТГК-7 может стоить около 900 млрд долл (Андрей Успенский. КЭС попал под прицел ФАС // РБК Daily, 2007.09.06).
	L.t.: a transaction on control acquisition
2.	Calque
	Контрольная сделка (Academic)
	Kontrol'naja sdelka

	L.t.: control transaction
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT	
Сделка по приобретению контроля	
Sdelka po priobreneniju kontrolja	
L.t.: a transaction on control acquisition	

93. Confirmer

Alternative term for confirming bank or confirming house (Business Dictionary).

Confirming bank

Bank in an exporter's country which guarantees that the letter of credit established by the importer (for the benefit of the exporter) will be honored once the conditions therein are fully complied with (Business Dictionary).

1.	Calque and DT
	Подтверждающее лицо (UNCITRAL-1)
	Podtverzhdashhee lico
	L.t.: a confirming official/person/entity
	Ruscorpora: 0 matches
	The Internet: rarely used
	“Важно также правильно выбрать подходящее подтверждающее лицо; составить запрос подтверждения...” (Lemesh, 2014).
2.	Direct equivalent (general meaning)
	Подтверждающий
	Podtverzhdajushhij
	L.t.: confirmer
	Ruscorpora: a general form
RECOMMENDED TRANSLATION: Calque and DT	
Подтверждающее лицо	
Podtverzhdashhee lico	
L.t.: a confirming official/person/entity	

94. Debt-to-equity ratio, leverage (figurative meaning)

Debt/equity ratio

A measure of a company's financial leverage. Debt/equity ratio is equal to long-term debt divided by common shareholders' equity. Typically the data from the prior fiscal year is used in the calculation. Investing in a company with a higher debt/equity ratio may be riskier, especially in times of rising interest rates, due to the additional interest that has to be paid out for the debt (InvestorWords).

The **debt-to-equity ratio (debt/equity ratio, D/E)** is a financial ratio indicating the relative proportion of entity's equity and debt used to finance an entity's assets. This ratio is also known as **financial leverage** (Audit IT).

Leverage

1724, "action of a lever," from lever (n.) + -age. Meaning "power or force of a lever" is from 1827; figurative sense "advantage for accomplishing a purpose" is from 1858. The financial sense is attested by 1933, American English; as a verb in the financial sense by 1956. Related: Leveraged; leverages; leveraging (Online Etymology Dictionary).

influence or power used to achieve a desired result power, effectiveness <trying to gain more political *leverage*> the use of credit to enhance one's speculative capacity (Merriam-Webster).

1.	Calque and DT
	Соотношение между собственными и заемными средствами (IFC; <i>Academic</i>)
	Sootnoshenie mezhdub sobstvennymi i zayomnymi sredstvami
	L.t.: ratio between own and borrowed means
	Ruscorpora: N.c.: 2 doc. Для исключения из него агентство будет оценивать новые инвестиционные планы консолидированной группы, ее способность существенно уменьшить левередж (соотношение между собственными и заемными средствами (Starinskaja, 2012. Ruscorpora). «Для улучшения соотношения между собственными и заемными средствами «Евросетъ» прорабатывает варианты привлечения акционерного капитала («Evroset'» uhodit ot FAS, 2007. Ruscorpora)
2.	Calque and DT
	Отношение задолженности к собственному капиталу (Lingvo; <i>Academic</i>)
	Otnosheniye zadolzhennosti k sobstvennomu kapitalu
	L.t.: ratio (relation) between liabilities and one's own capital
	Ruscorpora: N.c. 1 match (not full) «В результате допэмиссии будет привлечено 67,2 млн рублей (2,4 млн долл.), которые необходимы, чтобы по просьбе иностранных акционеров привести в соответствие со стандартами несколько финансовых коэффициентов (например, отношение кредиторской задолженности предприятия к его собственному капиталу)», – сообщил RBC daily г-н Тутыхин (Seregin, 2005. Ruscorpora)
3.	Calque and DT
	Отношение задолженности к собственным средствам (Ruscorpora)
	Otnosheniye zadolzhennosti k sobstvennym sredstvam
	L.t.: ratio (relation) between liabilities and one's own means
	Ruscorpora: N.c.: 1 match (not full) Юлия Бондарева добавляет, что будет предложен еще целый ряд коэффициентов: например, соотношения капитала к нетто-резервам, отношения кредиторской задолженности к собственным средствам , отношения кредиторской задолженности к собственным средствам (Poljakova, 2011. Ruscorpora).
4.	Calque
	Коэффициент долг/акционерный капитал (Lingvo; <i>Academic</i>)
	Koeffitsijent dolg/akcionerных kapital
	L.t.: coefficient debt/joint-stock capital
	Ruscorpora: 0 matches
5.	Calque and DT
	Соотношение заемных и собственных средств (finance)/ соотношение собственных и заемных средств (<i>Academic</i>)
	Sootnosheniye zayomnyh i sobstvennyh sredstv/sootnosheniye sobstvennyh i zayomnyh sredstv
	L.t.: ratio of own and borrowed means
	Ruscorpora: M.c.: 3 doc., N.c.: 13 doc. Руководитель практики инвестиционного консультирования ФБК Роман Кенигсберг отметил, что одной из особенностей банковского бизнеса является высокий леверидж (соотношение собственных и заемных средств) (Alekseevskih, 2014. Ruscorpora)

	Примерное соотношение собственных и заемных средств можете назвать? (коллективный. Большая доза пестицидов // «Эксперт», 2014)
6.	<p>Additional or Irrelevant Components Соотношение собственных и заемных средств компании (Ruscorpora)</p> <p>Sootnoshenie sobstvennyh i zayomnyh sredstv kompanii</p> <p>L.t.: ratio of own and borrowed means of a company</p> <p>Ruscorpora: 1 doc. Впрочем, после IPO соотношение собственных и заемных средств компании может вернуться на неоптимальный уровень (Shesterina, 2006. Ruscorpora).</p>
7.	<p>Additional or Irrelevant Components Отношение заемных средств к собственным средствам компании (Academic)</p> <p>Otnosheniye zayomnyh sredstv k sobstvennym sredstvam kompanii</p> <p>L.t.: relation (ratio) of one means to the borrowed means (ones) of a company</p> <p>Ruscorpora: 0 matches</p>
8.	<p>Calque and DT Коэффициент соотношения собственных и заёмных средств (Ruscorpora)</p> <p>Koefficient sootnosheniya sobstvennyh i zayomnyh sredstv</p> <p>L.t.: coefficient of the ratio between own and borrowed means</p> <p>Ruscorpora: 16 doc. Для оценки финансового состояния заемщика используются три группы оценочных показателей: коэффициенты ликвидности; коэффициент соотношения собственных и заемных средств; показатели оборачиваемости и рентабельности. (В. Н. Жоваников. Менеджмент кредитных рисков: теоретические аспекты и практические решения (2003) // «Финансы и кредит», 2003.05.19)</p>
9.	<p>Calque and DT Соотношение собственного капитала и заёмных средств (Ruscorpora)</p> <p>Sootnoshenie sobstvennogo kapitala i zayomnyh sredstv</p> <p>L.t.: ratio of own capital and borrowed means</p> <p>Ruscorpora: N.c.: 1 doc. ...банки и брокерские компании по большей части финансируют свой бизнес за счет заемных средств и при списании активов вынуждены снижать свои объемы кредитования, чтобы не допустить снижения соотношения собственного капитала и заемных средств. (Krizis na dva trillions, 2007. Ruscorpora).</p>
10.	<p>Calque and DT Соотношение между заемным и собственным капиталом (Academic)</p> <p>Sootnosheniye mezhdru zayomnym i sobstvennym kapitalom</p> <p>L.t.: ratio between borrowed and own capital</p> <p>Ruscorpora: 0 matches</p>
11.	<p>Calque and DT Отношение заемного капитала к собственному (Academic)</p> <p>Otnosheniye zayomnogo kapitala k sobstvennomu</p> <p>L.t.: relation of borrowed capital to the own one</p> <p>Ruscorpora: N.c.: 1 doc. «Помимо прочего, это поможет оптимизировать отношение заемного капитала к собственному», – добавляет он. (Kortjubenko, 2005. Ruscorpora)</p>
12.	<p>Calque and DT Обязательства к собственному капиталу (Academic)</p> <p>Objazatel'stva k sobstvennomu kapitalu</p> <p>L.t.: liabilities to one's own capital</p>

	Ruscorpora: 0 matches
13.	<p>Calque and DT Показатель отношения заемных средств к капиталу (<i>Academic</i>)</p> <p>Pokazatel' otnosheniya zayomnyh sredstv k kapitalu</p> <p>L.t.: an index of the relation (ratio) of borrowed means to the capital</p> <p>Ruscorpora: 0 matches</p>
14.	<p>Additional or Irrelevant Components Отношение заёмных средств к общему капиталу (<i>Academic</i>)</p> <p>Otnosheniye zayomnyh sredstv k obshhemu kapitalu</p> <p>L.t.: relation (ratio) of borrowed means to the common capital</p> <p>Ruscorpora: 0 matches</p>
15.	<p>Calque and DT Отношение заёмных средств к собственным (<i>Academic</i>)</p> <p>Otnosheniye zayomnyh sredstv k sobstvennym</p> <p>L.t.: the relation (ratio) of borrowed means to one's own</p> <p>Ruscorpora: 0 matches</p>
16.	<p>Additional or Irrelevant Components Соотношение между собственными и привлеченными средствами (<i>Academic</i>)</p> <p>Sootnosheniye mezhdru sobstvennymi i prrivyechennymi sredstvami</p> <p>L.t.: the ratio between one's own and involved means</p> <p>Ruscorpora: 0 matches</p> <p>See the use: (1 doc.)</p> <p>Например, ЦБ считает, что мы должны написать жесткие нормативы по соотношению между собственными и привлеченными ресурсами стройсберкасс, 1 к 5 (Kvartira ponemnogo, 2003. Ruscorpora).</p>
17.	<p>Additional or Irrelevant Components Соотношение собственных и привлеченных средств (Ruscorpora)</p> <p>Sootnosheniye sobstvennyh i privlyochennyh sredstv</p> <p>L.t.: the ratio of one's own and involved means</p> <p>Ruscorpora: M.c.: 1 doc., N.c.: 4 doc.</p> <p>При этом эксперты рынка отмечают высокорисковое для бизнеса компании соотношение собственных и привлеченных средств (Kovtun, 2008. Ruscorpora).</p>
18.	<p>Direct Equivalent (general meaning) Коэффициент платежеспособности (бухгалтерский учет) (<i>Academic</i>).</p> <p>Koefficient platezhyosposobnosti</p> <p>L.t.: coefficient of paying capacity</p> <p>Ruscorpora: 1 match</p> <p>Коэффициент платежеспособности (текущей ликвидности) в целом по предприятиям области остался ниже допустимого (Kremlev, 2004. Ruscorpora).</p> <p>See the use: На встрече присутствовали представители «Росгосстраха», СОГАЗа, «РЕСО-Гарантии» и РОСНО, которые от лица страхового сообщества выразили обеспокоенность прежде всего предлагаемым коэффициентом маржи платежеспособности в 1,6, считая его слишком высоким (Lavrent"ev, 2010. Ruscorpora).</p>
19.	<p>Direct Equivalent (general meaning) Коэффициент задолженности (<i>Academic</i>)</p> <p>Koefficient zadolzhennosti</p> <p>L.t.: liability coefficient</p> <p>Ruscorpora: 0 full matches</p> <p>See the use:</p>

	<p>«Коэффициент чистой задолженности к EBITDA, вероятно, сохранится на уровне выше 2 на протяжении следующих двух-трех лет (Sokolik, 2005. Ruscorpora). При этом количество предприятий, имеющих коэффициент отношения кредиторской и дебиторской задолженностей выше 2 уменьшилось на 7%. (Chujko, 2004. Ruscorpora).</p>
20.	<p>= leverage DT and Direct Loan Лeverажное соотношение (Academic) Leverazhnoje sootnoshenije L.t.: leverage ratio Ruscorpora: 0 matches</p>
21.	<p>= leverage Pure DT Использование кредита для совершения финансовых сделок (finance) (Lingvo) Ispol'zovanie kredita dlja sovershenija finansovyh sdelok L.t.: the use of a credit for the completion of financial transactions Ruscorpora: 0 matches</p>
22.	<p>Direct Loan = leverage Лeverедж, лeverидж¹ 2 transcription forms Ruscorpora: Лeverедж: М.с.: 2 doc., N.с.: 9 doc. Новые стандарты вступят в силу в июле 2016 года (по показателю лeverеджа — в 2018 году) (Kostarev, 2014. Ruscorpora). Лeverидж: М.с.: 3 doc., N.с.: 6 doc. В предкризисные годы поведению банков были присущи черты хедж-фондов (особенно в 2005-2006 годы): высокий лeverидж с низким уровнем ликвидности, как результат — высокая прибыльность операций (V plenu staroj paradigmy, 2014. Ruscorpora).</p>
23.	<p>Calque (figurative meaning) = leverage (Финансовый) рычаг (Academic) рычаг (Academic) (Finansovyj) ryuchag Financial leverage Ruscorpora: М.с.: 11 doc., N.с.: 59 doc. Такие компании смогут самостоятельно привлекать инвестиции и будут способны уже на старте иметь финансовый рычаг на порядок больше, чем сегодня могут позволить себе городские сети (Vajziher, 2014. Ruscorpora).</p>
24.	<p>Calque (figurative meaning) = leverage Кредитное плечо (Academic) Kreditnoje plecho L.t.: credit shoulder Ruscorpora: М.с.: 3 doc., N.с.: 52 doc. Улучшающаяся финансовая статистика и восстановление кредитных рынков вновь позволяют крупнейшим инвестиционным банкам торговать сложными деривативами с большим кредитным плечом (Basmanov, 2010. Ruscorpora).</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Коэффициент соотношения собственных и заёмных средств Koefficient sootnoshenija sobstvennyh i zayomnyh sredstv L.t.: coefficient of the ration between own and borrowed means</p>	

AND
Calque (figurative meaning)
 = leverage (Финансовый) рычаг
 (Finansovyj) rynchag
Financial leverage

95. EBITDA (earnings before interest, tax, depreciation and amortization)

EBITDA

Earnings Before Interest, Taxes, Depreciation and Amortization. An approximate measure of a company's operating cash flow based on data from the company's income statement. Calculated by looking at earnings before the deduction of interest expenses, taxes, depreciation, and amortization. The formula is:

EBITDA = Revenue – Expenses (excluding interest, taxes, depreciation and amortization) (InvestorWords).

Earnings before interest, taxes, depreciation, and amortization — discussed more commonly using the acronym EBITDA — has become a popular standard by which to measure business performance. Public companies use it on earnings calls to demonstrate achievement. Reporters use it interchangeably with cash flow to describe earning power. Banks look to it as a way to understand the likelihood of debt repayment (Beshore, 2014).

1.	<p>Calque and DT Доходы до уплаты процентов, налогов, износа и амортизации (IFC) Dohody do uplaty procentov, nalogov, iznosa i amortizacii</p> <p>L.t.: income before the payment of interest, taxes, depreciation and amortization</p> <p>Ruscorpora: Full matches: 0</p>
2.	<p>The source term with a comment EBITDA (доход до уплаты налога на прибыль, процентов и амортизации) (Ruscorpora) EBITDA (dohod do uplaty naloga na pribyl', procentov i amortizacii) L.t: EBITDA (an income before the payment of income tax, interest and amortization)</p> <p>Ruscorpora: N.c.:1 doc. EBITDA (доход до уплаты налога на прибыль, процентов и амортизации) — 50,5 млн долл. («Синтерра» отчиталась за WiMAX // РБК Daily, 2007.04.19) (Ruscorpora).</p>
3.	<p>Calque and DT (short form) Доход до уплаты налогов и процентов Dohod do uplaty nalogov i procentov</p> <p>L.t: income before the payment of taxes and interest</p> <p>Ruscorpora: M.c.: 1 doc. Объем реализации составил 1,7 миллиардов долларов, а доход до уплаты налогов и процентов — 871 миллион долларов (Мария Игнатова. Согласно отчетности. «Сибнефть» нашла хороший способ увеличения прибыли (2001) // «Известия», 2001.10.22).</p>
4.	<p>Additional or irrelevant components Прибыль до вычета процентов, налогов и амортизационных отчислений (Lingvo) Pribyl' do vycheta procentov, nalogov i amortizatsionnyh otchislenij</p> <p>L.t.: profit before the deduction of interest, taxes, amortization deductions</p> <p>Ruscorpora: 0 matches</p>
5.	<p>Additional or irrelevant components Прибыль до вычета расходов по уплате налогов, процентов, и начисленной амортизации (Ruscorpora) Pribyl' do vycheta rashodov po uplate, nalogov, procentov i nachislennoj amortizacii</p>

	<p>L.t.: profit before the deduction of expenses under the payment of taxes, interest and amortization added</p> <p>Ruscorpora: N.c.: 2 doc. «Северсталь» объявила, что за шесть месяцев 2011 года ее ЕБИТДА (прибыль до вычета расходов по уплате налогов, процентов, и начисленной амортизации) составила \$2млрд (Анастасия Герасимова. Из металлургов в рудокопы // Известия, 2011.08.26).</p>
6.	<p>Additional or irrelevant components Доходы до вычета процентов, налогов, обесценения и амортизационных отчислений (Academic) Dohody do vycheta procentov, nalogov, obescenennija i amortizacionnyh otchislenij</p> <p>L.t.: income before the deduction of interest, taxes, interest, depreciation and deduction of amortization</p> <p>Ruscorpora: 0 matches</p>
7.	<p>Additional or irrelevant components Доходы без/до вычета подоходного налога и амортизации (Ruscorpora) Dohody bez/do vycheta podohodnogo naloga i amortizacii</p> <p>L.t.: income without/before the deduction of income tax and amortization</p> <p>Ruscorpora: N.c.: 3 doc. Показатель ЕБИТДА (доходы без вычета подоходного налога и амортизации) за шесть месяцев этого года увеличился на 21,4% по сравнению с аналогичным периодом 2004 г. и составил 3,084 млрд руб. (Ольга Соколик. Телекомы не справились с расходами // РБК Daily, 2005.08.01)</p> <p>По оценке экспертов UFG, основанной на анализах темпов роста компании, «НОВАТЭК» должен продемонстрировать наивысший показатель роста ЕБИТДА (доходов до вычета подоходного налога и амортизации) среди прочих российских компаний нефтегазового сектора в течение следующих 5 лет. (Дмитрий Коптюбенко. «НОВАТЭК» пошел в рост // РБК Daily, 2005.08.31)</p>
8.	<p>Calque (Calque +DT, Additional or irrelevant components) <i>сокр. ЕБИТДА фин., учет прибыли до (вычета) процентов(процентных выплат), налогов и амортизации (амортизационных отчислений) (прибыль компании от основной деятельности до вычета налоговых выплат, процентов по кредитам и облигационным займами амортизационных отчислений)</i> (Academic) <i>n</i></p> <p>Pribyl' do (vycheta) procentov (procentnyh vyplat), nalogov i amortizacii (amortizacionnyh otchislenij) (a comment)</p> <p>L.t.: profit before the (deduction) of interest (interest payments), taxes and amortization (amortization deductions) (a profit of a company from the main activity before the deduction of tax payment, interest under credits and bond borrowings of amortization deductions)</p> <p>Ruscorpora: N.c.: 2 doc. В отчетном периоде «Газпром нефть» продемонстрировала и рост прибыли до вычета налогов, процентов и амортизации (ЕБИТДА). («Газпром нефть» превзошла ожидания // РБК Daily, 2007.10.12)</p>
9.	<p>Calque and DT Финансы: прибыль до вычета процентов, налогообложения, износа и амортизации (Academic) Finansy: Pribyl' do vycheta procentov, nalogooblozhenija, iznosa i amortizacii</p> <p>L.t.: profit before the deduction of interest, taxation, depreciation and amortization</p> <p>Ruscorpora: 0 matches</p>
10.	<p>Additional or irrelevant components Прибыли до вычета расходов по процентам, уплаты налогов, и начислений амортизации (Ruscorpora) Pribyli do vycheta rashodov po procentam, uplaty nalogov, i nachislenij amortizacii</p> <p>L.t.: profit before the deduction under interest, payment of taxes and amortization extra charge</p> <p>Ruscorpora: N.c.: 1 doc.</p>

	По словам Федорова, EBITDA margin (рентабельность компании по прибыли до вычета расходов по процентам , уплаты налогов, и начислений амортизации – «Известия») российского «Уралкалия» составляет 47%, а у «Газпрома» только 39%. (Анастасия Герасимова. Сбербанк даст денег Белоруссии // Известия, 2011.08.05)
11.	<p>Additional or irrelevant components Прибыль, до вычета из нее налогов, процентов по заемным средствам, амортизации (Ruscorpora)</p> <p>Pribyl' do vycheta iz neho nalogov, procentov po zayomnym sredstvam, amortizacii</p> <p>L.t.: profit before the deduction of taxes, interest under borrowings, amortization</p> <p>Ruscorpora: N.c.: 1 doc. По данным компании, выручка РЕН ТВ за этот период составила 60 млн евро, а показатель EBIT A (прибыль, до вычета из нее налогов, процентов по заемным средствам, амортизации) — 6 млн евро (Ольга Гончарова, Анастасия Васильева. РЕН ТВ снизил EBITA // РБК Daily, 2007.08.29).</p>
12.	<p>Additional or irrelevant components Прибыль до вычета расходов по процентам, налогам и амортизации (Ruscorpora)</p> <p>Pribyl' do vycheta rashodov po procentam, nalogam i amortizacii</p> <p>L.t.: profit before the deduction of expenses under interest, taxes and amortization</p> <p>Ruscorpora: N.c.: 1 doc. Если посмотреть на соотношения цена-прибыль, рыночная стоимость – прибыль до вычета расходов по процентам, налогам и амортизации, то получается, что компания недооценена (Евгения Гаврилюк. ДВМП дорожает на глазах // РБК Daily, 2005.07.14).</p>
13.	<p>Additional or irrelevant components Прибыль до вычета расходов по уплате налогов, процентов и начисленной амортизации (Ruscorpora)</p> <p>Pribyl' do vycheta rashodov po uplate nalogov, procentov i nachislennoj amortizacii</p> <p>L.t.: profit before the deduction of expenses under taxes payment, taxes and amortization added</p> <p>Ruscorpora: 2 doc. «Северсталь» объявила, что за шесть месяцев 2011 года ее EBITDA (прибыль до вычета расходов по уплате налогов, процентов, и начисленной амортизации) составила \$2млрд. (Анастасия Герасимова. Из металлургов в рудокопы // Известия, 2011.08.26).</p>
14.	<p>The source term with a comment Показатель EBITDA (Прибыль до вычета процентов, налога на прибыль, износа и амортизации)</p> <p>Pokazatel' EBITDA (Pribyl' do vycheta procentov, naloga na pribyl', iznosa i amortizacii)</p> <p>L.t.: the index of EBITDA (income before the deduction of interest, income tax, depreciation and amortization)</p> <p>Ruscorpora: За полугодие показатель EBITDA (прибыль до вычета процентов, налога на прибыль, износа и амортизации) составил 7,433 миллиарда долларов, что на 13,5% больше показателя января-июня прошлого года и также соответствует ожиданиям экспертов (в среднем—7,458 миллиарда долларов) (ЛУКОЙЛ в I полугодии нарастил прибыль по US GAAP на 24%, до \$4 млрд // РИА Новости, 2010.08.31).</p>
15.	<p>Additional or irrelevant components Прибыль до вычета процентов по заемным средствам, налогов и амортизации</p> <p>Pribyl' do vycheta procentov po zayomnym sredstvam, nalogov i amortizacii</p> <p>L.t.: profit before the deduction of interest under borrowings, taxes and amortization</p> <p>Ruscorpora: N.c.: 2 doc. EBITDA (прибыль до вычета процентов по заемным средствам, налогов и амортизации) составила 20,86 млн долл. против убытка 3,65 млн долл. в прошлом году (ДВМП вышло в плюс // РБК Daily, 2006.10.23).</p>

16.	Additional or irrelevant components Выручка к прибыли до вычета налогов и амортизации (Ruscorpora)
	Vyruchka k pribyli do vycheta nalogov i amortizacii
	L.t.: gain for the income before the deduction of taxes and amortization
	Ruscorpora: N.c.: 1 doc. Руководитель инвестиционного департамента группы компаний Verysell Андрей Бочаров указывает на то, что по коэффициенту EV/ЕБИТДА (выручка к прибыли до вычета налогов и амортизации) капитализация группы соответствует «среднему уровню для международных металлургических компаний» (Владислав Серегин. Скромный «ЕвразХолдинг» // РБК Daily, 2005.05.20).
17.	ЕБИТДА (with or without a comment)
	Ruscorpora: М.с.: 30 doc., N.c.: 1779 doc. <...> в новой стратегии будет жесткий лимит в 15—16 млрд долл. в год при примерной ЕБИТДА 20 млрд долл (Тимофей Дзядко. Кубышка ЛУКОЙЛа // РБК Дейли, 2014.06.27).
RECOMMENDED TRANSLATION: The abbreviation from the source language	
ЕБИТДА (with a comment)	
Or	
Calque +DT	
Прибыль до вычета процентов, налогов и амортизации	
Pribyl' do vycheta procentov, nalogov i amortizacii	
L.t.: profit before the deduction of interest interest payments, taxes and amortization amortization deductions	

96. Generally Accepted Risk Principles (GARP)

<... > a review panel of bankers and supervisors produced a list of Generally Accepted Risk Principles (GARPs) <...> These principles are guidelines for bankers to run their organizations safely to ensure they do not suffer financial collapse (Fight, 2004).

Calque and DT
Общепринятые принципы управления рисками (IFC)
Obshheprinjatye principy upravlenija riskami
L.t.: Generally-accepted principles of risk management
Ruscorpora: 0 matches The Internet: rarely used “В большом перечне вышедшей за последние годы специальной литературы выделяются разработанные аудиторской фирмой "Куперс энд Лайбрэнд" "Общепринятые принципы управления рисками".” (http://center-yf.ru/data/Menedzheru/Risk-menedzhment.php)
RECOMMENDED TRANSLATION: Calque and DT (see above)

97. GARP (Growth at Reasonable Price) investors

What does 'Growth At A Reasonable Price - GARP' mean

An equity investment strategy that seeks to combine tenets of both growth investing and value investing to find individual stocks. **GARP investors** look for companies that are showing consistent earnings growth above broad market levels (a tenet of growth investing) while excluding companies that have very high valuations (value investing). The overarching goal is to avoid the extremes of either growth or value investing; this

typically leads GARP investors to growth-oriented stocks with relatively low price/earnings (P/E) multiples in normal market conditions (Investopedia).

Additional or irrelevant components
Инвесторы, которые вкладываются в компании средней капитализации с высокими темпами роста (IFC)
Investory, kotorye vkladyvajutsja v kompanii srednej kapitalizacii i vysokimi tempami rosta)
L.t.: investors, who invest in the companies of a medium capitalization with high level of growth
Ruscorpora: 0 matches The Internet: 0 matches
The source term and calque is widely used: “GARP-инвесторы совмещают growth- и value- подходы и покупают акции растущих компаний по разумной цене...” (Buzdalin et al., 2010).
RECOMMENDED TRANSLATION: Calque and the abbreviation of the source term
GARP-инвесторы

98. Pre-mandate commitment authority

Authority for new missions to initiate contracts to provide services (such as strategic lift and port operations) and critical items (such as rations, fuel and water) prior to the approval of a mission mandate by the Security Council. This objective is to match the availability of financial resources with political developments so that response can be rapid and the initial key support structures of a new mission can be established (UNTERM Organization).

Calque and DT
Принятие обязательств до утверждения мандата (UNTERM)
Prinjatie objazatel'stv do utverzhdenija mandata
L.t.: the acceptance of commitment before the establishment of mandate
Ruscorpora: 0 matches
See a similar term: Commitment authority: полномочное обязательство Обязательство, подтверждающее, что финансовая организация предоставит кредитную линию в рамках собственных или донорских ресурсов (Academic).
The Internet: UNTERM Rarely used “В связи с отсутствием полномочий на принятие обязательств до утверждения мандата и доступа к предсказуемым и надлежащим ресурсам для проведения <...>” (Linguee).
RECOMMENDED TRANSLATION: Calque and DT (see above)

99. Post adjustment

“The base salary is supplemented by a post adjustment which varies according to the cost of living in the duty station and the exchange rate of the United States dollar. The post adjustment, set by the United Nations as a percentage of the base salary, ensures that all staff members at the same salary level have a similar purchasing power in every duty station by compensating for the differences in cost of living while taking currency fluctuations into account” (United Nations Careers).

1.	Calque and DT
	Корректива по месту службы (UNTERM)
	Korrektiva po mestu sluzhby
	L.t.: the amendment/adjustment under the post location
	Ruscorpora: 0 matches
2.	Calque and DT
	Корректив по месту службы (Academic)
	Korrektiv po mestu sluzhby
	L.t.: the amendment/adjustment under the post location
	Ruscorpora: 0 matches
	The Internet: UNTERM, quite often used
	“Помимо базового оклада вознаграждение включает корректив по месту службы, определяемый с учетом стоимости жизни и курса местной валюты по отношению к доллару США для каждого места службы” (Centr Novostej OON).
RECOMMENDED TRANSLATION: Calque and DT	
Корректив по месту службы	
Korrektiv po mestu sluzhby	
L.t.: the amendment/adjustment under the post location	

100. Results-based management

Results-based management is a management strategy by which all actors on the ground, contributing directly or indirectly to achieving a set of development results, ensure that their processes, products and services contribute to the achievement of desired results (outputs, outcomes and goals) (United Nations Development Group, 2010).

1.	Calque and DT
	Управление, основанное на результатах (OECD-1)
	Upravlenie, osnovannoe na resul'tatah
	L.t.: management based on results (participial construction containing a preposition)
	Ruscorpora: 0 doc.
2.	Calque and DT
	Управление, нацеленное на результаты (Ruscorpora)
	Upravlenie, natzelennoe na resultaty
	L.t.: management aimed at results (participial construction with a preposition)
	Ruscorpora: M.c.: 1 doc.
	Управление, нацеленное на результаты / Пер. с англ. (В. К. Козлов, С. А. Уваров. Концепция логистики фирмы и ее потенциал (2004) // «Логистика», 2004.12.13)
3.	Calque and DT
	Менеджмент, ориентированный на результат (Ruscorpora)
	Management (transcription), orientirovannyj na resul'tat
	Management, oriented at the result
	Ruscorpora: N.c.: 1 doc.
	Существуют три составляющих любого проекта: идея, средства на её реализацию и менеджмент, ориентированный на результат . (В России нет банка, который имеет невозврат по потребкредитам меньше 5-6% – Евгений Бернштам // РБК Daily, 2006.02.21)
	L.t.: management oriented at the result (participial construction with a preposition)

4.	Additional or irrelevant components
	Метод управления по результатам (Academic)
	Metod upravljenja po rezul'tatam
	L.t.: the method of management according to results
5.	Translation equivalent
	Управление по результатам (Academic)
	Upravljenje po rezul'tatam
	L.t.: the management according to results
6.	Additional or irrelevant components
	Система управления, ориентированная на достижение конкретных результатов (UNTERM; Academic)
	Sistema upravljenja, orientirovannaja na dostizhenie konkretnyh rezul'tatov
	L.t.: the system of management oriented at the achievement of certain results
Ruscorpora: 0 doc.	
RECOMMENDED TRANSLATION: Translation equivalent	
Управление по результатам	
Upravljenje po rezul'tatam	
L.t.: the management according to results	

101. Risk-adjusted performance measurement (RAPM)

<...> any performance assessment should balance risk and reward. That is what a **risk-adjustment performance metric (RAPM)** does. A RAPM is a performance metric that assesses reward with some adjustment for risks. What we mean by reward depends on the application. It might be revenues, profits, returns, etc. (Risk Glossary).

1.	Calque and DT
	Оценка деятельности, скорректированная по степени риска (IFC)
	Ocenka dejatel'nosti, skorrektirovannaja po stepeni riska
	L.t.: the assessment of activity adjusted according to the risk level
2.	Additional or irrelevant components
	(Business) результаты (хозяйственной) деятельности с учётом (факторов) риска (Academic)
Rezul'taty (hozjajstvennoj) dejatel'nosti s uchyotom (faktorov) riska	

	<p>L.t.: the results of (economic) activity taking into account the (factors of) risk</p> <p>Ruscorpora: 0 doc.</p> <p>The Internet: often used with additional elements:</p> <p>Все эти коэффициенты относятся к классу так называемых «показателей оценки результатов деятельности с учётом риска» (risk-adjusted performance measures –RAMP), которые получили широкое распространение в финансовом секторе как <i>меры экономической эффективности учитывающие риск</i> (Ukolov & Gupalova, 2014).</p> <p>risk-adjusted performance measure (RAPM) - эффективность работы с учетом риска (Risk-adjusted performance measure (RAPM) (n.d.) <i>PLUS Journal</i>).</p> <p>Оценка эффективности использования портфеля, настроенного на некоторый уровень риска (risk-adjusted performance measurement, RAPM) (Aleksandrova, Denezhkina & Popov, 2012).</p> <p>The use of abbreviation + calque:</p> <p>Традиционно оценка эффективности портфеля осуществляется при помощи показателей RAPM (risk-adjusted performance measures) <...> (Ol'kova, 2015).</p>
<p>RECOMMENDED TRANSLATION: The abbreviation of the source term + calque</p> <p>Показатель RAMP</p> <p>Pokazatel' RAMP</p> <p>Index RAMP</p>	

102. Share buyback

Buyback

A corporation's repurchase of stock or bonds it has issued. In the case of stocks, this reduces the number of shares outstanding, giving each remaining shareholder a larger percentage ownership of the company. This is usually considered a sign that the company's management is optimistic about the future and believes that the current share price is undervalued. Reasons for buybacks include putting unused cash to use, raising earnings per share, increasing internal control of the company, and obtaining stock for employee stock option plans or pension plans. When a company's shareholders vote to authorize a buyback, they aren't obliged to actually undertake the buyback. also called corporate repurchase (InvestorWords).

Buyback: the act or an instance of buying something back; especially : the repurchase by a corporation of shares of its own common stock on the open market (Merriam-Webster).

1.	Calque
	Обратная покупка акций (Ruscorpora)
	Obratnaja pokupka akcij
	Return purchase of shares
	<p>Ruscorpora: N.c.: 4 doc.</p> <p>Обратную покупку акций инвесторы обычно приветствуют, так как в результате дивиденды распределяются на меньшее число владельцев ценных бумаг (Перевод Александра Полоцкого). Reebok — головная боль Adidas // РБК Daily, 2008.03.06).</p> <p>L.t.: return purchase of shares</p>
2.	<p>Calque</p> <p>фин. (обратный) выкуп акций (<i>выкуп компанией своих собственных акций на открытом рынке; обычно к обратному выкупу прибегают, если акции являются недооцененными;</i></p>

	<i>обратный выкуп уменьшает количество акций в обращении, увеличивает доход на акцию и повышает рыночную стоимость бумаг, оставшихся у акционеров; также обратный выкуп может являться попыткой защиты от поглощения (Academic)</i>
	(Obratnyj) vykup akciј (a comment)
	Finance. (a return) buyout of shares (a buyout by a company of its own shares at an open market; usually a share buyback is used when the shares are underestimated; buyback diminishes a number of shares in circulation, increases an income per share and increase a market price of bonds which shareholders still possess, also a buyback may be a means of takeover defense.
	Ruscorpora: М.с.: 2 doc., N.с.: 98 doc. Благодаря хорошим финансовым показателям Morgan Stanley удвоит дивиденды и проведет обратный выкуп акций на 1 млрд долл. (Владимир Павлов. Гендиректор Morgan Stanley Джеймс Горман пообещал удвоить выплаты акционерам // РБК Дейли, 2014.04.18).
3.	Additional or Irrelevant Components Приобретение акций обществом (<i>выкуп обществом собственных акций</i>) (Academic)
	Priobretenije akciј obshhestvom
	L.t.: an acquisition of shares by a company
	Ruscorpora: 0 matches
4.	Additional or Irrelevant Components Обратная покупка акций обществом (IFC)
	Obratnaja pokupka akciј obshhestvom
	L.t.: a return purchase of shares by a company
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque (обратный) выкуп акций (Obratnyj) vykup akciј (a return) buyout of shares	

103. Third-party cost-sharing

A third party (not MIT) contributes or donates cash or services (i.e., material/personnel/equipment) or other allowable items to the project (MIT Office of Sponsored Programs).

Calque and DT	
Участие третьей стороны в покрытии расходов (UNTERM)	
Uchastie tret'ej storony v pokrytii rashodov	
L.t.: the participation of a third party in expense cover	
Ruscorpora: 0 matches	
The Internet: not used, except for the online dictionaries and glossaries	
UNTERM	
RECOMMENDED TRANSLATION: Calque and DT (see above)	

104. Checks and balances

A system in which the different parts of an organization (such as a government) have powers that affect and control the other parts so that no part can become too powerful.

A system that allows each branch of a government to amend or veto acts of another branch so as to prevent any one branch from exerting too much power.

First Known Use of CHECKS AND BALANCES 1787 (Merriam-Webster)

1.	Calque and DT
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	Система «сдержек и противовесов» (IFC)
	Sistema “sderzhek i protivovesov”
	L.t.: the system of “checks and balances”
	Ruscorpora: М.с.: 35 doc., N.с.: 79 doc. Бизнес развивается, и нам необходима система сдержек и противовесов, чтобы хеджировать риски, присущие растущей компании. (РБК. «Деньги лишними не бывают» // РБК Daily, 2010.11.23) L.t.: we need the system of checks and balances to hedge the risks
	В результате оказалась разрушенной система сдержек и противовесов, что приводит к распространению коррупции» (Доклад Козака: изменится ли политика на Северном Кавказе? // РИА Новости, 2005.06.17). L.t.: the system of checks and balances turned out to be destroyed
	По мнению экспертов, поправки к Конституции угрожают разрушить традиционную систему сдержек и противовесов, которая сложилась в стране (Екатерина Забродина. Анкара прорубила 'единое окно' // Известия, 2010.09.14). L.t.: the traditional system of checks and balances
2.	Calque and DT Механизм «сдержек и противовесов» (Ruscorpora)
	Mehanizm “sderzhek i protivovesov”
	L.t.: the mechanism of “checks and balances”
	Ruscorpora: М.с.: 2 doc., N.с.: 4 doc. Ведь даже в странах с равномерной геометрией трех ветвей власти никогда не уходит понимание общественно-социальной значимости прессы как гаранта от возможных сбоев механизма сдержек и противовесов (Азамат ТЫНАЕВ. Готова ли сама власть бороться с коррупцией? // Комсомольская правда, 2011.02.04).
3.	Calque and DT Политика «сдержек и противовесов» (Ruscorpora)
	Politika “sderzhek i protivovesov”
	L.t.: the policy of “checks and balances”
	Ruscorpora: М.с.: 2 doc., N.с.: 1 doc. Впрочем, политика «сдержек и противовесов» порой выглядит как просто умело сбалансированный пиар (Светлана Бабаева, Георгий Бовт. Теорема Путина-Лобачевского. Признаки скорого дефолта (2002) // «Известия», 2002.07.14).
4.	Calque and DT Принцип «сдержек и противовесов» (Ruscorpora)
	Princip “sderzhek i protivovesov”
	L.t.: the principle of “checks and balances”
	Ruscorpora: N.с.: 3 doc. И все три ветви должны быть независимы друг от друга, чтобы работал принцип сдержек и противовесов (Нужна ли России особая демократия? // Известия, 2005.09.09).
5.	Calque Сдержки и противовесы (Ruscorpora)
	Sderzhki i protivovesy
	L.t.: checks and balances
	Ruscorpora: М.с.: 12 doc., N.с.: 22 doc. Реальная проблема — в отсутствии значимых сдержек и противовесов президентской

власти (Виктор Шейнис, Ирина Прусс. Моя Конституция меня бережет? // «Знание - сила», 2008).
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RECOMMENDED TRANSLATION: Calque and DT

Система «сдержек и противовесов»

Sistema “sderzhhek i protivovesov”

L.t.: the system of “checks and balances”

105. Special Voluntary Fund

The Special Voluntary Fund (SVF) is the second most important source of funding for UNV. Projects and programmes around the globe benefit from the generosity of donors who entrust their voluntary contributions to UNV and leave the allocation of these substantial funds at the discretion of our organization (UN Volunteers, 2012).

Calque and DT

Специальный фонд добровольных взносов (UNTERM)

Special’nyj fond dobrovol’nyh vzosov

L.t.: a special fund of voluntary payments/contribution

Ruscorpora: М.с.: 1 doc., N.с.: 2 doc.

Все большее число коренных жителей разных стран могут принимать участие в конференциях и сессиях органов ООН благодаря поддержке **Фонда добровольных взносов ООН** для коренного населения (Выступление представителя делегации Российской Федерации на 60-й сессии Комиссии ООН по правам человека (2004) // «Дипломатический вестник», 2004.05.25).

L.t.: UN Special Fund of Voluntary Payments

RECOMMENDED TRANSLATION: Calque and DT

Специальный фонд добровольных взносов

Special’nyj fond dobrovol’nyh vzosov

L.t.: a special fund of voluntary payments/contribution

106. Mortgage-backed securities

A type of asset-backed security that is secured by a mortgage or collection of mortgages. These securities must also be grouped in one of the top two ratings as determined by a accredited credit rating agency, and usually pay periodic payments that are similar to coupon payments. Furthermore, the mortgage must have originated from a regulated and authorized financial institution (Investopedia).

1.	Calque and DT
	Ценные бумаги, обеспеченные ипотекой (IFC)
	Cennie bumagi, obespechennie ipotekoj
L.t.: securities backed by mortgage (participial construction in the Russian language)	

	<p>Ruscorpora: М.с.: 5 doc., N.с.: 3 doc. При этом наибольшие потери понесли банки с Уолл-стрит, вкладывавшиеся в ценные бумаги, обеспеченные ипотекой и другими рискованными финансовыми инструментами (Владимир Павлов. Lehman Brothers ищет покупателей (2008.08.04) // http://www.rbcdaily.ru/2008/08/04/world/366700.shtml, 2008). L.t.: securities backed by mortgage and other hazardous financial instruments.</p> <p><...> в истекшем квартале убытки по кредитам составили 20,9 миллиарда долларов, а потери от снижения стоимости ценных бумаг, обеспеченных ипотекой, — 5,7 миллиарда долларов (Fannie Mae снизил чистые убытки в I квартале на 8% - до \$23,2 млрд // РИА Новости, 2009.05.08). L.t.: the cost of securities backed by mortgage is 5,7 billion dollars.</p>
2.	<p>Calque and DT Ценные бумаги, обеспеченные закладной (Lingvo) Cennie bumagi, obespechennye zakladnoj L.t.: securities backed by mortgage (deed) (participial construction in the Russian language) Ruscorpora: N.с.: 2 doc. Индекс деривативов, основанный на 20 ценных бумагах, обеспеченных закладными, упал более чем на треть за последний месяц (Погорели на ипотеке // РБК Daily, 2007.03.05).</p>
3.	<p>Additional or irrelevant components Ценные бумаги, обеспеченные ипотечной закладной (Ruscorpora) Cennye bumagi, obespechennye ipotechnoj zakladnoj L.t.: securities backed by hypothecary mortgage (deed) (participial construction in the Russian language) Ruscorpora: N.с.: 1 doc. По его мнению, не станет панацеей для рынка и план нескольких крупных банков США по созданию спецфонда для скупки пострадавших из-за кредитного кризиса ценных бумаг, обеспеченных ипотечными закладными, пишет Reuters (Кризис нарастает как снежный ком // РБК Daily, 2007.12.13).</p>
4.	<p>Calque and DT Облигации, обеспеченные ипотекой (Ruscorpora) Obligacii, obespechennye ipotekoj L.t.: bonds backed by mortgage (participial construction in the Russian language) Ruscorpora: М.с.: 1 doc., N.с.: 1 doc. Например, S&P ранее раскритиковало присвоение Moody' s наивысших рейтингов облигациям, обеспеченным ипотекой (Андрей Котов. Moody's начало войну за рейтинги // РБК Дейли, 2012.03.19).</p>
5.	<p>Additional or irrelevant components Ценная бумага, обеспеченная залогом недвижимости (Academic) Cennaja bumaga, obespechennaja zalogom nedvizhimosti L.t.: a security backed by real estate pledge Ruscorpora: N.с.: 1 not a full match Фонд планирует выкупать закладные, обеспеченные недвижимостью, построенной на средства 3 ПИФН «Югра Недвижимость», а также ипотечные ценные бумаги, обеспеченные залогом иной жилой недвижимости, построенной на территории округа (Наталья Фридман. «РЕГИОН» ставит на ипотеку // РБК Daily, 2005.06.20). L.t: securities backed by a pledge of another residential real estate</p>
6.	<p>Direct equivalent</p>

Ипотечные ценные бумаги (IFC)
Ipotechnye cennye bumagi
L.t.: mortgage securities
Ruscorpora: М.с.: 33 doc., N.c.: 177 doc. Облигации являются аналогом известных в мировой практике «ипотечных ценных бумаг» (Ирина Леньшина. Ипотечная панацея. Бесквартирность будут лечить по иркутским рецептам (2002) // «Известия», 2002.04.25). L.t.: Bonds are analogue of “mortgage backed securities”, famous in the worldwide practice
RECOMMENDED TRANSLATION: Direct equivalent Ипотечные ценные бумаги Ipotechnye cennye bumagi L.t.: mortgage securities

107. Approving officer

The person, usually a supervisor, responsible for administering leave for employees in a work unit (Defined Term).

1.	Pure DT Чиновник с правом подписи (Ruscorpora) Chinovnik s pravom podpisi L.t.: an official with the right of a signature Ruscorpora: М.с.: 1 doc. Сегодня предприниматель — вассал пожарников, милиции, налоговиков, эпидемиологов, чиновников с правом подписи на небольшом клочке бумаги (Госзаказ на средний класс. Обратная связь (2002) // «Известия», 2002.12.26). L.t.: officials with the right of a signature
2.	Additional or irrelevant components Сотрудник, имеющий право подписи (UNTERM) Sotrudnik, imeushhij pravo podpisi L.t.: an employee having the right of signature Ruscorpora: 0 matches
3.	Additional or irrelevant components Чиновник, имеющий право подписи (Ruscorpora) Chinovnik, imeushhij pravo podpisi L.t.: an official having the right of signature Ruscorpora: N.c.: 1 not a full match Пока чиновники, имеющие право на электронную цифровую подпись, пользуются USB-носителем, похожим на флешку.(Елизавета Шевченко. Москвичи смогут ставить цифровую подпись с помощью мобильного телефона // Известия, 2013.01.21). L.t.: official having the right for electronic digital dignature
4.	Additional or irrelevant components Чиновник, владеющий правом подписи (Ruscorpora) Chinovnik, vladejushhij pravom podpisi L.t.: an official owning the right of signature Ruscorpora: N.c. 1 doc. У современного чиновника, владеющего правом подписи –

	такой простор для своей деятельности на благо себе, какого никогда не было (О бедном чиновнике замолвите слово // РИА Новости, 2009.08.21).
5.	<p>Additional or irrelevant components Чиновник, обладающий правом подписи (Ruscorpora) Chinovnik, obladajušhij pravom podpisi L.t.: an official possessing the right of signature Ruscorpora: 1 doc. Каждый чиновник, обладающий правом подписи, становится владельцем административной валюты... (Рис. Валентина Дружинина. Тайная жизнь правительственных чиновников: взятки, девочки, тусовки // Комсомольская правда, 2006.04.04)</p>
<p>RECOMMENDED TRANSLATION: Pure DT Чиновник с правом подписи Chinovnik s pravom podpisi L.t.: an official with the right of a signature</p>	

108. Insolvency estate

“Assets of the debtor that are subject to the insolvency proceedings” (UNCITRAL-2, 2005)

1.	<p>Calque and DT Имущественная масса в деле о несостоятельности (UNCITRAL-1) Imushh'estvennaja massa v dele o nesostojatel'nosti L.t.: property issue under the case of insolvency Ruscorpora: 0 matches</p>
2.	<p>Direct equivalent Конкурсная масса (goods and rights pertaining to the debtor as of and after the commencement of the proceedings which can be evaluated in money (and all of which form the debtor's property and constitute assets available for paymen) (Academic) Konkursnaja massa L.t.: competitive mass Ruscorpora: M.c.: 16 doc., N.c.: 121 doc. В ходе процедуры банкротства в конкурсную массу не может попасть единственное жилье (за исключением залога по ипотеке), личные вещи, бытовая техника (общей стоимостью не более 30 тыс. рублей), а также наличные деньги (не более 25 тыс. рублей) и предметы первой необходимости. (Александра Баязитова. Физических лиц банкротить некому // Известия, 2014.07.07)</p>
<p>RECOMMENDED TRANSLATION: Direct equivalent Конкурсная масса Konkursnaja massa L.t.: competitive mass(estate)</p>	

109. Insolvency representative

A person or body, including one appointed on an interim basis, authorized in insolvency proceedings to administer the reorganization or liquidation of the insolvency estate; <...> (UNCITRAL-5, 2012).

1.	<p>Calque and DT Управляющий в деле о несостоятельности (UNCITRAL-1)</p>
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	Upravljaushhij v dele o nesostojatel'nosti
	L.t.: manager of insolvency case
	Ruscorpora: 0 matches
2.	Calque and DT Конкурсный управляющий в деле о несостоятельности (Ruscorpora)
	Konkursnyj upravljaushhij v dele o nesostojatel'nosti
	L.t.: a competitive manager of insolvency case
	Ruscorpora: М.с.: 1 doc. Представляется, что для лучшего понимания роли конкурсного управляющего в деле о несостоятельности необходимо обратиться к одному из принципов данных дел, отражающих природу несостоятельности в Германии. (Актуальные вопросы назначения конкурсных управляющих в Германии (2004) // «Арбитражный и гражданский процессы», 2004.02.23).
	L.t.: a competing manager of the insolvency case
3.	Direct equivalent Конкурсный управляющий (Ruscorpora)
	Konkursnyj upravljaushhij
	L.t.: a competitive manager
	Ruscorpora: М.с.: 43 doc., N.с.: 426 doc. По действующему законодательству, если заемщик обанкротился в течение полугода после возврата ссуды банку (добровольного или судебного), конкурсный управляющий возвращает в конкурсную массу эти средства (Анастасия Алексеевских. Банкам могут оставить деньги банкротов // Известия, 2014.04.24).
RECOMMENDED TRANSLATION: Direct equivalent Конкурсный управляющий Konkursnyj upravlyaushhij L.t.: a competitive manager	

110. Zero-base budgeting

A method of budgeting in which all expenses must be justified for each new period. Zero-based budgeting starts from a "zero base" and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether the budget is higher or lower than the previous one (Investopedia).

Method for preparing cash flow budgets and operating plans which every year must start from scratch with no pre-authorized funds. Unlike the traditional (incremental) budgeting in which past sales and expenditure trends are assumed to continue, ZBB requires each activity to be justified on the basis of cost-benefit analysis, assumes that no present commitment exists, and that there is no balance to be carried forward. By forcing the activities to be ranked according to priority, ZBB provides a systematic basis for resource allocation (Business Dictionary).

1.	Calque and DT Составление бюджета с нулевого уровня (UNTERM)
	Sostavlenie byudzheta s nulevogo urovnja
	L.t.: budget compilation from zero level

	<p>Ruscorpora: 0 doc. See a possible use: Депутаты Московской областной думы поддержали создание бюджета целевого бюджетного инвестиционного фонда, и в этом году мы уже выносим на правительство перечень объектов, требующих финансирования (Евгений Серегин: «Работы много, но мы справимся!» (2004) // «Мир & Дом. Residence», 2004.03.15). L.t.: the creation of a budget</p> <p>The Internet: not used, except for the online dictionaries and glossaries</p>
2.	<p>Calque (construction with a preposition) сокр. ZBB фин., учет. Бюджетирование на нулевой основе (Academic)</p> <p>Byudzhetrovaniye na nulevoj osnove</p> <p>L.t.: abbreviation ZBB, finance, accounting budgeting on a zero-base</p> <p>Ruscorpora: 0 matches The Internet: quite often used “Система бюджетирования на нулевой основе позволяет периодически переоценивать осуществляемые мероприятия и программы в сопоставлении с новыми проектами, исходя из критериев сопоставления будущих затрат и ожидаемых результатов” (Hruckij, n.d.).</p>
3	<p>Calque (construction with a preposition) Бюджет с нулевой базой (Academic)</p> <p>Byudzhet s nulevoj bazoj</p> <p>L.t.: a budget with a zero base</p> <p>Ruscorpora: 0 matches The Internet: quite often used “Бюджет с нулевой базой (ZBB) является другим типом осуществления прогноза для предприятия. Его особенность состоит в том, что при его разработке каждый раз требуется возврат к начальному варианту, как если бы бюджет формировался впервые” (Hil Lafuente, 1998).</p>
4.	<p>Calque Бюджет нулевой точки (Academic)</p> <p>Byudzhet nulevoj tochki</p> <p>L.t.: a budget of a zero point</p> <p>Ruscorpora: 0 matches The Internet: rarely used “Статичные бюджеты делятся на приростные бюджеты, бюджеты нулевой точки и приоритетные.” (Bubnova & Gorchakova, 2015)</p>
5.	<p>Calque and DT Составление бюджета с нуля (Academic)</p> <p>Sostavlenie byudzheta s nulja</p> <p>L.t.: budget compilation from zero</p> <p>Ruscorpora: 0 matches The Internet: often used “В любом случае, если составление бюджета с нуля будет использоваться более часто, то руководители все равно найдут аргументы для оправдания своей деятельности” (Atrill, P. & McLaney, 2016).</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Составление бюджета с нуля</p>	

Sostavlenie byudzheta s nulja
L.t.: budget compilation from zero

111. Competitor

Any person or entity which is a rival against another. In business, a company in the same industry or a similar industry which offers a similar product or service. The presence of one or more competitors can reduce the prices of goods and services as the companies attempt to gain a larger market share. Competition also requires companies to become more efficient in order to reduce costs. <...> (Business Dictionary).

1.	Pure DT
	Конкурирующая компания (IFC)
	Konkurirujushhaya kompanija
	L.t.: a competing company
Ruscorpora: М.с.: 11 doc., N.с.: 87 doc. Аналитики конкурирующей компании полагают, что рост (менее чем на 1%) возможен только в 2015 году, а в ближайшие 12 месяцев производители ПК столкнутся с падением продаж еще на 3,8% (Андрей Котов. Рынок ПК поставил рекорд падения продаж // РБК Дейли, 2014.01.13).	
2.	Pure DT
	Участник рынка (Lingvo Economics)
	Uchastnik rynka
	L.t.: a participant of the market
Ruscorpora: М.с.: 451 doc., N.с.: 10 551 doc. Участники рынка опасаются, что вторым после ЦБ акционером может стать Сбербанк, занимающий почти 50% рынка пластиковых карт (Наталья Старостина, Татьяна Алешкина. Национальная платежная система получит акционеров // РБК Дейли, 2014.04.17).	
3.	Direct equivalent (general use)
	Конкурент (IFC; Lingvo Economics)
	Konkurent
	L.t.: a competitor
Ruscorpora: general term	
4.	Direct equivalent (general use)
	Соперник (Lingvo Economics)
	Sopernik
	L.t.: a rival
Ruscorpora: general term, mostly sport	
RECOMMENDED TRANSLATION: Pure DT	
Участник рынка	
Uchastnik rynka	
L.t.: a participant of the market	

112. Derivatives

= **derivative security (Lingvo Economics)**

(*finance*) a contract, as an option or futures contract, whose value depends on the value of the securities, commodities, etc. that form the basis of the contract (Collins).

1.	Calque and DT Производные ценные бумаги (IFC, Academic) Proizvodnye cennye bumagi L.t.: derived securities Ruscorpora: N.c.: 9 doc. Это инвестирование в ценные бумаги: акции, облигации и производные ценные бумаги , через биржи, а также торговля валютами на Forex (Нигина Бероева. Акции снова пошли в гору // Комсомольская правда, 2006.04.18). L.t.: derived securities В остальном же аналитики не видят причин в отказе от сделки с Deutsche Boerse – в Лондоне хорошо поставлена торговля акциями и деривативами (производные ценные бумаги) , а во Франкфурте – крупнейшая площадка по торговле фьючерсами (Петр Кирьян. Немцы идут на Лондонскую биржу // РБК Daily, 2005.01.28). L.t.: derivatives (derived securities) (direct loan)
2.	Direct loan (transcription with assimilation) and DT Деривативная ценная бумага (Academic) Derivativnaja cennaja bumaga L.t.: a derivative security Ruscorpora: 0 matches
3.	Direct loan (transcription) Дериватив (Ruscorpora) Ruscorpora: N.c.: 5 doc. В остальном же аналитики не видят причин в отказе от сделки с Deutsche Boerse – в Лондоне хорошо поставлена торговля акциями и деривативами (производные ценные бумаги) , а во Франкфурте – крупнейшая площадка по торговле фьючерсами (Петр Кирьян. Немцы идут на Лондонскую биржу // РБК Daily, 2005.01.28). L.t.: in London the sale of shares and derivatives (derived securities) is well organized
RECOMMENDED TRANSLATION: Calque and DT Производные ценные бумаги Proizvodnye cennye bumagi L.t.: derived securities OR Direct loan (transcription) Дериватив	

113. D&O insurance (directors and officers liability insurance)

Personal liability insurance that provides general cover to a firm's directors and senior executives. Paid usually by the firm, it reimburses (in part or in full) the costs resulting from law suits and judgments arising out of poor management decisions, employee dismissals, shareholder grievances, and other such acts committed in good faith. Criminal offenses are not covered under this insurance (Business Dictionary).

1.	Calque and DT (generalization) Страхование ответственности должностных лиц (IFC) Strahovanie odgovetstvennosti dolzhostnyh lic L.t.: insurance of officials' liability Ruscorpora: 0 matches The Internet: often used
2.	Additional or irrelevant components Страхование директоров и администрации компании от исков третьих сторон (<i>акционеров, кредиторов и т. н.</i>) (Academic) Strahovanie direktorov i administracii kompanii ot iskov tret'ih lic L.t.: insurance of directors and management of a company against third entities (shareholders, creditors, etc.) suits Ruscorpora: 0 matches
3.	Additional or irrelevant components Страхование правления и руководства компании от исков третьих сторон (<i>акционеров, кредиторов и т. н.</i>) (Academic) Strahovanie pravlenija i rukovodstva kompanii ot iskov tret'ih storon L.t.: insurance of management and directors of a company against third parties (shareholders, creditors, etc.) suits Ruscorpora: 0 matches
4.	Additional or irrelevant components Страхование от убытков вследствие некомпетентности директоров и управляющих (Academic) Strahovanie ot ubytkov v sledstvie nekompetentnosti direktorov i upravljajushhih L.t.: insurance against losses as a result of incompetence of directors and management Ruscorpora: 0 matches
5.	Additional or irrelevant components Страхование ответственности директоров и высших должностных лиц (Academic) Strahovanie odgovetstvennosti direktorov i vyshhih dolzhostnyh lic L.t.: L.t.: insurance of directors and officials' liability Ruscorpora: 0 matches The Internet: not used except for the online dictionaries and glossaries The shorter form is used: ««Страхование D&0» (страхование ответственности директоров и должностных лиц) защищает директоров и должностных лиц компании, а также ее дочерних компаний (более чем на 50% принадлежащих материнской компании) от возможных претензий, заявленных третьими лицами против директоров и должностных лиц» (Media-Informacionnaja Grupa «Strahovanie segodnja» (MIG), 2003).
RECOMMENDED TRANSLATION: Calque and DT Страхование ответственности директоров и должностных лиц Strahovanie odgovetstvennosti direktorov i dolzhostnyh lic L.t.: L.t.: insurance of directors and official persons' liability	

114. Restricted information

The term "**Restricted**" is defined by UC systemwide policy (UC IS-2 Policy entitled Inventory, Classification, and Release of University Electronic Information) (link is external) as:

"Restricted Information describes any confidential or personal information that is protected by law or policy, and that requires the highest level of access control and security protections whether in storage or in transit (US Berkeley, n.d.)

1.	Calque and DT
	Информация ограниченного доступа (IFC)
	Informacija ogranichennogo dostupa
	L.t.: the information of a limited access
2.	Calque and DT
	Информация с ограниченным доступом (Ruscorpora)
	Informatziya s ogranichennym dostupom
	L.t.: information with a limited access
3.	Additional or irrelevant components
	Информация, находящаяся в ограниченном доступе (Ruscorpora)
	Informacija nahodjashhajasja v ogranichenom dostupe
	L.t.: information available in a restricted access

	<p>Ruscorpora: N.c.: 1 doc. Юристы предупреждают, что использование информации, находящейся в ограниченном доступе, может быть признано незаконным (Анастасия Гаврилюк, Валентина Борисова. Приставы найдут должников в социальных сетях и блогах // РБК Daily, 2011.02.10). L.t.: Lawyers warn that the use of the information being under the restricted access can be acknowledged illegal.</p> <p>See the possible use: Необоснованное отнесение информации к категории сообщений с ограниченным доступом» (Украина: тотальный контроль под маской свободы информации // Новый регион 2, 2006.05.22). L.t.: unjustified attributing of information to the category of the messages with a limited access.</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Информация ограниченного доступа Informacija ogranichenog dostupa L.t.: the information of a limited access</p>	

115. One-tier board

Under a one-tier system, the company is governed by a unified board performing both management and supervisory functions (thus, there is no separate supervisory board) (Szánthó, 2012).

Calque and DT	
	Одноуровневая структура совета директоров (IFC)
	Odnourovnevaja struktura soвета direktorov
	L.t.: one-level structure of the board of directors
	<p>Ruscorpora: 0 matches The Internet: rarely used “Новое законодательство в Нидерландах об одноуровневой структуре совета директоров, возможно, потребует изменить определенные процедуры в отношении совета директоров Яндекса и его состава” («Opisanie Akcionernogo Kapitala Godovoj Otchet Kompanii Jandeks N.V. (Yandex N.V.) Za 2013 God po Forme 20-F Godovoj Otchet», n.d.).</p>
RECOMMENDED TRANSLATION: Calque and DT (see above)	

116. Two-tier board

A corporate structure with two **boards of directors**. A management board oversees the company and provides general direction, while a supervisory board must approve of major business decisions. Half the supervisory board is elected by **shareholders** while the other half represents **employee** interests. It appoints the management board (Farlex).

1.	Calque and DT
	Двухуровневая структура совета директоров (IFC)
	Dvuhurovnevaja struktura soвета direktorov
	L.t.: a two-level structure of a board of directors

	<p>Ruscorpora: 0 matches The Internet: quite often used “Основные элементы континентально-европейской модели:</p> <ul style="list-style-type: none"> ▪ двухуровневая структура совета директоров; ▪ представительство заинтересованных сторон; ▪ универсальные банки; ▪ перекрестное владение акциями” (Kontinental'no-evropejskaja model' korporativnogo upravljenija, 2015).
2.	<p>Calque and DT Двухуровневая система управления (Ruscorpora) Dvuhurovnevaja sistema upravljenija L.t.: a two-level system of governance Ruscorpora: М.с.: 3 doc., N.с.: 8 doc. Особое внимание теперь уделяется деятельности оперативно-технологических служб, которые в этом году в «Белгородэнерго» перешли на двухуровневую систему управления. (Олег ГОНЧАРЕНКО. «Белгородэнерго» - снова первый // Комсомольская правда, 2008.10.22) Ambiguity: В-четвертых, пора разобраться с новациями и признать ошибочным введение двухуровневой системы управления образованием, где образовательные округа отвечают за содержание, а муниципальные—за финансирование.(Лиханов Альберт писатель, председатель Российского детского фонда. ДЕТИ И ОТЦЫ // Труд-7, 2006.11.28)</p>
3.	<p>Direct equivalent (incomplete) Двухуровневое правление (Academic) Dvuhurovnevoje pravlenije L.t.: two-level governance (ruling) Ruscorpora: 0 matches</p>
4.	<p>Direct equivalent (incomplete) Двухъярусное правление (Academic) Dvuhjarusnoje pravlenije L.t.: two-tier governance (ruling) Ruscorpora: 0 matches</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Двухуровневая структура совета директоров Dvuhurovnevaja struktura soveta direktorov L.t.: a two-level structure of a board of directors</p>	

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117. T-bills (treasury bills)

A Treasury bill (T-Bill) is a short-term debt obligation backed by the U.S. government with a maturity of less than one year, sold in denominations of \$1,000 up to a maximum purchase of \$5 million. T-bills have various maturities and are issued at a discount from par. When an investor purchases a T-Bill, the U.S. government writes an IOU; investors do not receive regular payments as with a coupon bond, but a T-Bill pays an interest rate (Investopedia).

1.	<p>Calque and DT Краткосрочные казначейские облигации (IFC) Kratkosrochnye kaznacheyskie obligacii L.t.: short-term treasurer's securities</p>
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	<p>Ruscorpora: N.c.: 1 doc. В сентябре Китай купил долгосрочных и краткосрочных казначейских облигаций США на 43,6 млрд долл. (Владимир Павлов. Китай закредитовал США // РБК Daily, 2008.11.20). L.t.: long-term and short-term treasurer's USA securities</p> <p>See the use: Ставки по трехмесячным казначейским облигациям США вчера опустились до минимального с 1954 года уровня в 0,0304% (Андрей Котов. Aig Подставили // РБК Daily, 2008.09.18). L.t.: rates of three-month treasurer's securities</p> <p>The Internet: often used “Выпускаются специальные национальные, строительные, фискальные, индексированные, краткосрочные казначейские облигации” (ForexAW).</p>
2.	<p>Calque (general meaning) Казначейские облигации (Ruscorpora) Kaznachejskie obligacii L.t.: treasurer's bonds</p> <p>Ruscorpora: M.c.: 5 doc., N.c.: 134 doc. Действительно, Бельгия за последний год неожиданно вышла на третье место по объему принадлежащих ей казначейских облигаций США — вслед за Китаем и Японией (Иван Ткачев. Россия снова увеличивает вложения в госбумаги США // РБК Дейли, 2014.06.17).</p>
3.	<p>Calque (general meaning) Казначейские (ценные) бумаги (Ruscorpora) Kaznachejskie cennye bumagi L.t.: treasurer's securities</p> <p>Ruscorpora: M.c.: 5 doc., N.c.: 43 doc. Сейчас существует четыре вида казначейских ценных бумаг: краткосрочные векселя (bills), среднесрочные облигации (notes), долгосрочные (bonds) и облигации, защищенные от инфляции (TIPS). (Бунин Сергей. 134 миллиарда на дне чемодана // Труд-7, 2009.06.17) L.t.: Nowadays there are four types of the treasurer's securities: short-term bills (bills), medium-term securities (notes), long-term (bonds), and securities protected from the inflation (TIPS).</p>
4.	<p>Calque (general meaning) British Казначейский вексель (Lingvo Economics) Kaznachejskij veksel' L.t.: treasury bill</p> <p>Ruscorpora: M.c.: 2 doc., N.c.: 6 doc. Альтернативы американским казначейским векселям на рынке пока не существует, их будут покупать еще как минимум лет 10 (Мария Сарычева. Дефолт в США отменяется, а кризис возвращается // Известия, 2011.08.03).</p>
5.	<p>Direct equivalent (law term) American Налоговый сертификат (Lingvo Law) Nalogovyj sertifikat L.t.: fiscal certificate Law term</p>
<p>RECOMMENDED TRANSLATION: Calque and DT Краткосрочные казначейские облигации Kratkosrochnie kaznacheyskie obligacii L.t.: short-term treasurer's securities</p>	

118. Results-oriented annual report

(ROAR) Provides a systematic assessment of progress made by UNDP against its strategic objectives. ROAR is an important part of UNDP's application of results-based management, which is the organizing principle of UNDP's substantive work.

ROAR is used to report to programme Governments and donors, but it is also increasingly a basis for organizational learning, defining programme direction, establishing oversight and improving performance management (as cited in UN Organization).

Note: UNDP: United Nations Development Programme (UN Organization)

1.	Calque and DT
	Отчёт о результатах работы за год (Ruscorpora)
	Otchyot o rezultatah raboty za god
	L.t.: a report on the results of work for a year
2.	Calque and DT
	Доклад о результатах работы за (прошлый) год (Ruscorpora)
	Doklad o rezultatah raboty za (proshlyj) god
	L.t.: a report on the results of work for the past year
3.	Additional or irrelevant components
	Годовой доклад, отражающий результаты проведенной работы ^{UNTERM}
	Godovoj doklad, otrzhaushhuj rezultaty provedennoj raboty
	L.t.: an annual report reflecting the results of a work fulfilled
Ruscorpora: 0 matches	
RECOMMENDED TRANSLATION: Calque and DT	
Отчёт о результатах работы за год	
Otchyot o rezultatah raboty za god	
L.t.: a report on the results of work for a year	

119. Non-performing loan

A loan on which the borrower is not making interest payments or repaying any principal (Financial Times Lexicon).

A loan where the borrower is not likely to pay any interest nor to repay the principal, as in the case of loans to Third World countries by western banks (Business Dictionary).

A sum of borrowed money upon which the debtor has not made his or her scheduled payments for at least 90 days. A nonperforming loan is either in default or close to being in default. Once a loan is nonperforming, the

odds that it will be repaid in full are considered to be substantially lower. If the debtor starts making payments again on a nonperforming loan, it becomes a reperforming loan, even if the debtor has not caught up on all the missed payments (Investopedia).

1.	Calque and DT
	Нестандартный кредит (IFC)
	Nestandartnyj kredit
	L.t.: a non-standard credit
Ruscorpora: N.c.: 1 doc. Этот пункт в законе остается, но теперь даже при наличии всех документов кредиты связанным компаниям придется относить ко второй категории качества (нестандартные кредиты). (Екатерин а Белкина. Банк России проверит заемщиков банков «на реальность» // РБК Дейли, 2011.07.22)	
2.	Calque and DT
	Невозвратный кредит (Academic)
	Nevozvratnyj kredit
	L.t.: irrevocable credit
Ruscorpora: M.c.: 1 doc., N.c.: 54 doc. В четвертом квартале 2013 года объем невозвратных кредитов в стране вырос на 4,7 млрд долл. (Владимир Павлов. Инвесторы распродают акции китайских банков // РБК Дейли, 2014.03.17)	
3.	Calque
	Неработающий кредит/заём (Academic)
	Nerabotajushhij kredit/zayom
	L.t.: non-working credit/loan
Ruscorpora: M.c.: 2 doc., N.c.: 9 doc. В сегменте малого бизнеса ситуация с долей неработающих кредитов хуже, чем во всех остальных, и в том числе выше, чем в целом в рознице, рассуждает замгендиректора «Эксперт РА» Павел С амиев. (Елена Тофанюк, Яна Милюкова. Прибыль ВТБ ушла на резервы по кредитам малому бизнесу // РБК Дейли, 2014.05.28)	
4.	Calque
	Недействующий кредит/заём (Academic)
	Nedejstvujushhij kredit/zayom
	L.t.: non-active credit/loan
Ruscorpora: N.c.: 1 doc. Таким образом, даже если все эти клиенты окажутся дефолтными, показатель NPL (доля недействующих кредитов) банка вырастет на 0,03%. (Юлия Синяева. Бизнес подсадет на готовую прибыль // Известия, 2011.12.02)	
5.	Calque and DT
	Finance Проблемный кредит (Academic)
	Problemnyj kredit
	L.t.: a problematic credit
Ruscorpora: M.c.: 14 doc., N.c.: 184 doc. Одним из самых очевидных критериев «здоровья» банковского сектора являются размеры обесценения активов (например, в результате списаний по проблемным кредитам). (Иван Ткачев. Банки поставили исторический рекорд // РБК Дейли, 2014.07.01)	
6.	Calque and DT
	Finance Проблемная ссуда (Academic)
	Problemnaja ssuda
	L.t.: a problematic loan
Ruscorpora: N.c.: 18 doc.	

	Как стало известно РБК daily, в ближайшее время Связной Банк выставит на продажу пул проблемных ссуд на 2 млрд руб. (ЕКАТЕРИНА БЕЛКИНА. Связной Банк продает все плохое // РБК Дейли, 2013.03.22)
7.	Calque and DT Finance Просроченная ссуда (Academic)
	Prosrochennaja ssuda
	L.t.: an overdue loan
	Ruscorpora: 0 matches
8.	Calque with a comment Непроизводительный кредит (кредит, по которому не выполняются условия первоначального соглашения) (IFC)
	Neproizvoditel'nyj kredit (kredit, po kotoromu ne vipolnjajutsja uslovija pervonachal'nogo soglashenija)
	L.t.: non-performing credit (loan, under which the conditions of the initial agreement are not fulfilled)
	Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT	
Невозвратный кредит	
Nevozvratnyj kredit	
L.t.: irrevocable credit	
Or	
Calque and DT	
Проблемный кредит	
Problemnyj kredit	
L.t.: a problematic credit	

120. Diffused ownership (figurative meaning)

Approximately 80% of listed UK firms and 90% of listed UK firms are now characterized by diffused ownership, with numerous small shareholders but none with a dominant level of control. Such firms have a separation of ownership and control, in that ownership is dispersed among many small shareholders and control is largely concentrated in the hands of salaried professional managers who own little (or no) equity (Peng, 2012).

Calque and DT (figurative meaning)
Раздробленность акционерного капитала (IFC)
Razdroblennost' aktcionernogo kapitala
L.t.: the fragmentation of the joint stock
Ruscorpora: 0 matches
The Internet: rarely used, mostly in the online dictionaries and glossaries
RECOMMENDED TRANSLATION: Calque and DT (figurative meaning)
Раздробленность акционерного капитала
Razdroblennost' akcionernogo kapitala
L.t.: the fragmentation of the joint stock

121. Absorption factor (figurative meaning)

In absorption costing, the rate determined in advance for all cost centers for allocating fixed costs and variable costs (together or separately) to the output, in an accounting period (Business Dictionary).

1.	Calque and DT (figurative meaning)
	Коэффициент поглощения издержек (UNTERM)
	Koefficient pogloshhenija izderzhhek
	L.t.: a coefficient of expenses absorption
	Ruscorpora: 0 matches
	The Internet: rarely used, mostly in the online dictionaries and glossaries
2.	Calque
	Коэффициент поглощения (Lingvo)
	Koefficient pogloshhenija
	L.t.: a coefficient of expenses
	Ruscorpora: general use (chemistry etc.)
RECOMMENDED TRANSLATION: Calque and DT (figurative meaning)	
Коэффициент поглощения издержек	
Koefficient pogloshhenija izderzhhek	
L.t.: a coefficient of expenses absorption	

122. Anti-money laundry (figurative meaning)

Anti-money laundering (AML) A set of procedures, laws or regulations designed to stop the practice of generating income through illegal actions. In most cases money launderers hide their actions through a series of steps that make it look like money coming from illegal or unethical sources was earned legitimately (Investopedia).

Money laundering is the process of concealing sources of money. Money which is evidently the proceeds of a crime is referred to as "dirty" money, and money which has been "laundered" to appear legitimate is referred to as "clean" money (Farlex).

Money laundering

Techniques used to make the acquisition or possession of funds obtained through illegal activities appear legitimate, or to simply hide the source of the funds. Money laundering is considered a crime in most nations due to the use of it in the funding of other criminal activities (InvestorWords).

1.	Calque and DT (figurative meaning)
	Борьба с отмыванием денег (IFC)
	Bor'ba s otmivaniem deneg
	L.t.: a struggle against money washing (laundry)
	Ruscorpora: M.c.: 19 doc., N.c.: 104 doc.
	И нужно избавляться именно от этой щели в законодательстве, тогда борьба с отмыванием денег будет приносить свои плоды (Нигина Бероева, Рис. Валентина ДРУЖИНИНА. Потратил 600 тысяч рублей - попал под колпак финразведки // Комсомольская правда, 2007.03.20).
	L.t.: a struggle against money washing (laundry)
2.	Calque and DT (figurative meaning)
	Борьба с отмыванием средств (Ruscorpora)
	Bor'ba s otmivaniem sredstv
	L.t.: a struggle against means washing (laundry)

	Ruscorpora: N.c.: 8 doc. В четверг папа Римский подписал специальный закон о борьбе с отмыванием средств , полученных преступным путем, и финансированием терроризма (Наталья Шмакова. Бенедикт XVI учредил службу для борьбы с отмыванием 'грязных денег' // РИА Новости, 2010.12.30). L.t.: a struggle against means washing (laundry)
3.	=Anti-money laundering Additional or irrelevant components Борьба с легализацией преступных доходов (Academic) Bor'ba s legalizacijej prestupnyh dohodov
	L.t.: a struggle against authorization of criminal incomes
	Ruscorpora: M.c.: 3 doc., N.c.: 12 doc. Официальная цель публикации черного списка—облегчить участникам рынка исполнение закона и активизировать борьбу с легализацией преступных доходов (В России обнародуют 'черный список' лиц, причастных к терроризму // РИА Новости, 2008.07.02).
RECOMMENDED TRANSLATION: Calque and DT (figurative meaning) Борьба с отмыванием денег Bor'ba s otmivaniem deneg L.t.: a struggle against money washing (laundry)	

123. Deadlocks resolution (figurative meaning)

A deadlock occurs when there is a set of processes waiting for resource held by other processes in the same set. The processes in deadlock wait indefinitely for the resources and never terminate their executions and the resources they hold are not available to any other process. The occurrence of deadlocks should be controlled effectively by their detection and resolution, but may sometimes lead to a serious system failure. After implying a detection algorithm the deadlock is resolved by a deadlock resolution algorithm whose primary step is to either select the victim then to abort the victim. This step resolves deadlock easily (Chahar & Dalal, 2013).

1.	Calque and DT (figurative meaning) Разрешение тупиковых ситуаций (Ruscorpora) Razreshenie tupikovyh situacij L.t. resolution of deadlock situations
	Ruscorpora: N.c.: 2 doc. В распоряжении РБК daily оказался законопроект Минэкономразвития России, который направлен на разрешение тупиковых ситуаций , связанных с невозможностью принятия решений советом директоров или наблюдательным советом акционерных обществ. (ИГОРЬ ПЫЛАЕВ. «Временные» директора // РБК Daily, 2008.08.27) L.t.: resolution of deadlock situations
	Договоренности, достигнутые в Москве, вызвали у иностранных инвесторов оптимизм, надежды на скорое разрешение тупиковой, как начинало казаться, ситуации. (Чернуха Марина. КАСПИЙСКИЙ ПРОРЫВ // Труд-7, 2002.05.16) L.t.: a hope to reach a resolution of a deadlock, as it began to seem, situation
2.	Additional or irrelevant components (figurative meaning) Механизм разрешения «тупиковых» ситуаций (IFC) Mehanizm razresheniija "tupikovyh" situacij

L.t.: the procedure of resolution of deadlock situations
Ruscorpora: 0 matches
See the use: M.c.: 3 doc. Если запускать новый механизм, то необходимо детально прописывать порядок взаимоотношений между несколькими недропользователями, порядок разрешения споров, чтобы избежать тупиковых ситуаций... (Евгения Корикина. Получить поисковую лицензию на один участок недр смогут несколько компаний // РБК Daily, 2010.11.12)
L.t.: the procedure of dispute resolution in order to avoid deadlock situations
RECOMMENDED TRANSLATION: Calque and DT (figurative meaning) Разрешение тупиковых ситуаций Razreshenie tupikovyh situacij L.t. resolution of deadlock situations

124. Anti-takeover defense (figurative meaning)

A legal or structural tactic adopted by a company in order to protect it from being acquired by another company. Defenses may be used in conjunction with, or as a substitute for, ANTITAKEOVER LAWS (Law Dictionary).

1.	Calque and DT (figurative meaning) Меры защиты от поглощений (IFC) Mery zashhity ot pogloshhenij L.t.: defense measures against takeover(s) Ruscorpora: 0 matches The Internet: rarely used
2.	Calque and DT (figurative meaning) Меры по защите от поглощений (Ruscorpora) Mery po zashhite ot pogloshhenij L.t.: defense measures against takeover(s) Ruscorpora: N.c.: 2 doc. Согласно ему компания должна не только не предпринимать новых мер по защите от поглощения, но и отказаться от существующих сразу после того, как другая компания сделала официально предложение о покупке. (ЕС защитился от поглощений // РБК Daily, 2007.02.28) ОМОНИМЫ (homonyms): Карл Айкан также готов подать иск, запрещающий совету директоров ВЕА применять меры по защите от поглощений (poison pills). (АНДРЕЙ КОТОВ. Карл Айкан поможет Oracle // РБК Daily, 2007.10.30) See Safe Harbor L.t.: measures on the defense against takeover
3.	Additional or irrelevant components Мера по защите от недружественного поглощения (Ruscorpora) Mera po zashhite ot nedruzhestvennogo pogloshhenija L.t.: a measure on the protection from hostile (unfriendly) takeover Ruscorpora: N.c.: 2 doc. НПФ «Сургутнефтегаз» сообщил, что теперь владеет 93% УК «Лизинг Продакшн» и аналитики предположили, что это мера по защите от недружественного поглощения. (Состояние Путина может достигать 40 миллиардов долларов // Новый регион 2, 2007.11.16) L.t.: a measure on the protection from hostile (unfriendly) takeover

RECOMMENDED TRANSLATION: Calque and DT (figurative meaning)**Меры по защите от поглощений****Meri po zashhite ot pogloshhenij****L.t.: defense measures against takeover(s)****125. Gender budget**

“Outlines not just expected revenue and expenditures, but also responds to the budget impact on women and men, resulting in budgetary commitments that show a solid, accountable connection to a government's gender equality commitments” (Network of East - West Women).

Note: gender-responsive budget; gender-sensitive budget etc.

1.	Calque (based on Direct Loan with assimilation) and DT
	Бюджет с учётом гендерных факторов (UN-1)
	Bjudzhet s uchyotom gendernyh faktorov
	L.t.: the budget with an account of gender factors
	Ruscorpora: 0 examples The Internet: rarely used “Однако необходимо сделать следующий шаг и составить национальный бюджет с учетом гендерных факторов в целях решения следующих задач: 1) вовлечения женщин и мужчин в процесс составления бюджета; 2) выделения ресурсов для осуществления инвестиций в интересах женщин и 3) оказания вспомогательных услуг в целях оптимизации отдачи от инвестиций” (WorldBank).
2.	Calque (based on Direct Loan with assimilation)
	Гендерный бюджет (MCGI; JUNIFEM)
	Gendernyi bjudzhet
	Ruscorpora: 0 examples The Internet: widely used Тематическая группа по гендерным вопросам (ГТГ) при системе ООН в Российской Федерации объединяет агентства ООН, работающие в Российской Федерации. <...> Одним из результатов сотрудничества с Правительством Российской Федерации стала публикация со стороны ГТГ доклада "Гендерный анализ и гендерный бюджет: инструменты экономического развития". ООН в Российской Федерации (UN Russia)
RECOMMENDED TRANSLATION: Calque (based on Direct Loan with assimilation)	
Гендерный бюджет	
Gendernyi bjudzhet	

126. Gender Budgeting

Gender budgeting is part of the gender mainstreaming strategy. Gender budgeting focuses on a gender-based analysis and an equality-oriented evaluation of the distribution of resources. These resources are mainly money, time as well as paid and/or unpaid work. Gender budgeting seeks to achieve a gender-equal distribution of resources (Blickhäuser & von Bargen, 2007).

Calque (based on direct loan) and DT

Составление бюджета с учётом гендерных факторов (UN-1)

Sostavlenie budzheta s uchytom gendernyh factorov
L.t.: drafting a budget taking into account gender factors
Ruscorpora: 0 matches The Internet: quite often used “До настоящего времени в большинстве инициатив по составлению бюджета с учетом гендерных факторов основное внимание уделялось расходной части бюджета” (UN Economic and Social Council, 2007).
Calque is often used: Гендерное бюджетирование Gendernoje budzhetrovanije L.t.: gender budgeting “Решение об осуществлении бюджетной реформы, включая гендерное бюджетирование, было принято австрийским парламентом единогласно <...>” (Shtadler, K. & Hjurtes, C., 2012).
RECOMMENDED TRANSLATION: Calque (based on direct loan) Гендерное бюджетирование Gendernoje budzhetrovanije L.t.: gender budgeting

127. AAA rating (according to Standard and Poor's)

The top rating awarded to qualifying corporate bonds by the bond rating agencies such as Standard & Poor's (AAA) and Moody's (Aaa). These ratings mean: (1) the bonds are of the highest quality (are 'gilt edged'), (2) carry the least degree of investment risk, and (3) are fully expected to pay both interest and principal on time. Other rating agencies use different designations (Business Dictionary).

1.	Calque + DT Высший рейтинг (IFC) Visshij reiting L.t.: the highest rating Ruscorpora: M.c.: 2 doc., N.c.: general use, 30 economic terms Агентство Standard & Poor's (S&P) понизило высший рейтинг Нидерландов до AA+ со стабильным прогнозом (Юлия Калачихина. Нидерланды вылетели из клуба экономически благонадежных держав // РБК Дейли, 2013.12.02).
2.	Additional or irrelevant components Высший кредитный рейтинг по версии S&P (Ruscorpora) Visshij kreditnyj reiting po versii S&P L.t.: the highest credit rating according to S&P Ruscorpora: N.c.: 1 doc. Последствия бюджетного кризиса на первый взгляд не менее ощутимы, чем во время кризиса 2011 года, когда США потеряли высший кредитный рейтинг по версии S&P. Только из-за вынужденного простоя госучреждений американская экономика сейчас лишилась 3,1 млрд долл. (Владимир Павлов, редактор международного отдела РБК Daily. Американский цирк // РБК Дейли, 2013.10.18).
3.	Calque + DT Высший рейтинг Standard & Poor's (Ruscorpora) Visshij reiting Standard & Poor's L.t.: the highest Standard & Poor's Ruscorpora: N.c.: 1 doc. Ранее, 28 апреля, Испания также потеряла высший рейтинг Standard & Poor's (Анастасия

	Смирнова. Китай предупредил о риске нового глобального кризиса // Новый регион 2, 2010.06.01).
4.	<p>Pure DT Высший кредитный рейтинг (Ruscorpora) Visshij kreditnij reiting L.t.: the highest credit rating Ruscorpora: N.c. 19 doc. США и Великобритания вплотную приблизились к потере высшего кредитного рейтинга, сообщило агентство Moody's. L.t.: the highest credit rating</p>
5.	<p>Pure DT Высокий кредитный рейтинг (Ruscorpora) Visokij kreditnij reiting L.t.: a high credit rating Ruscorpora: M.c. 4 doc., N.c.: 49 doc. При этом они утверждают, что банк вполне может обходиться доходами от своих бондов, обладающих высоким кредитным рейтингом (AAA) (МАКСИМ ШАХОВ. Всемирный банк пошел по миру // РБК Daily, 2010.04.02). L.t.: a high credit rating (AAA)</p>
6.	<p>Pure DT Высший рейтинг AAA (Ruscorpora) Vishij reiting AAA L.t.: the highest credit rating Ruscorpora: N.c.: 3 doc. Великобритания сохранила высший рейтинг AAA с негативным прогнозом. (Татьяна Глазкова. Под Великобританией зашатался рейтинг // РБК Daily, 2010.03.31) L.t. the highest rating AAA</p>
7.	<p>Pure DT Высший кредитный рейтинг AAA (Ruscorpora) Visshij kreditnij reiting AAA L.t.: the highest credit AAA rating Ruscorpora: N.c. 19 doc. По прогнозам Международного валютного фонда (МФВ), к концу года доля государственного долга может достигнуть 85% ВВП, а это самый высокий уровень для европейских государств с высшим кредитным рейтингом AAA (Анастасия Вахламова. За французский долг ответит вся Европа // Известия, 2011.08.15). Сейчас у Франции высший кредитный рейтинг — AAA (Татьяна Глазкова. Эйфелева башня под залог // РБК Daily, 2009.12.30). По мнению рейтингового агентства, в ближайшее время не стоит ожидать снижения высшего кредитного рейтинга США (AAA), однако, если налоговые льготы станут постоянными, это может нанести вред американской кредитной оценке. (Владимир Павлов. ЦБ Китая: Доллар будет надежен еще максимум год // РБК Daily, 2010.12.08) L.t.: the highest credit rating of the USA (AAA)</p>
8.	<p>Additional or irrelevant components Высший кредитный рейтинг на уровне AAA (Ruscorpora) Visshij kreditnij reiting na urovne AAA L.t.: the highest credit rating on AAA level Ruscorpora: M.c.: 1 doc.</p>

9.	Additional or irrelevant components Корпоративный кредитный рейтинг на уровне AAA (Ruscorpora)
	Korporativnij kreditnij reiting na urovne AAA
	L.t. a corporate credit rating on level AAA
	Ruscorpora: N.c.: 1 doc. Международное рейтинговое агентство Standard & Poor's тогда присудило компании корпоративный кредитный рейтинг на уровне AAA (Анна Фадеева, Елизавета Серьгина. Миллиарды для Microsoft // РБК Daily, 2009.05.13).
1 0.	Abbreviation from the source language + calque + a note рейтинг AAA (по классификации агентства Standard and Poor's) (IFC)
	reiting AAA (po klassifikacii agenstva Standard and Poor's)
	L.t.: a high rating AAA rating (according to Standard and Poor's agency classification)
	See above the use of the term
RECOMMENDED TRANSLATION: Calque + DT (abbreviation) Высший рейтинг (AAA) Visshij reiting (AAA) L.t.: the highest rating (AAA)	

128. Affiliate

An "organization that is affiliated" (Collins), i.e. "officially connected with a larger organization or group" (Macmillan).

1.	Direct Loan (with assimilation) +DT Аффилированная компания (IFC)
	Affilirovannaja kompanija
	L.t.: affiliated company
	Ruscorpora: 0 matches The Internet: widely used <i>Аффилированной компанией</i> называется та фирма, которая является подконтрольной более крупной материнской организации (Utmagazine).
2.	Direct Equivalent Дочернее предприятие (отделение или часть предприятия) (Lingvo Economics)
	Dochernee predprijatje
	L.t.: a subsidiary enterprise (a department or a part of an enterprise)
	Ruscorpora: M.c.: 150 doc., N.c.: 1182 doc. Фирма «Диагностика-М» является дочерним предприятием «Лаборатории ТСНК» и специализируется на разработке аппаратов конвейерного типа (Borodina, 2014. Ruscorpora).
3.	Direct Equivalent Дочерняя компания (Ruscorpora)
	Dochernjaja kompanija
	L.t.: a subsidiary company
	Ruscorpora: M.c.: 142 doc., N.c.: 1950 doc. В 2009 году консорциум в составе «ЛУКойла» (точнее, его дочерней компании «ЛУКойл Оверсиз», ведающей зарубежными проектами) с долей 56,25% и норвежской Statoil (18,75%) выиграл тендер на право освоения месторождения. (Kudujarov, 2014. Ruscorpora)

4.	Direct Equivalent
	Дочернее общество (Ruscorpora)
	Docherneje obshhestvo
	L.t.: a subsidiary society Ruscorpora: M.c.: 44 doc., N.c.: 327 doc.
5.	Direct Equivalent
	Филиал (Lingvo Economics)
	Filial
	L.t.: a branch (office) Ruscorpora: M.c.: 1135 doc., N.c.: 7 066 doc. «Все крупнейшие компании мира имеют филиалы в Москве: прекрасная перспектива карьеры» (Zavgorodnjaja, 2014. Ruscorpora).
RECOMMENDED TRANSLATION: Direct Loan (with assimilation) and DT	
Аффилированная компания	
Affilirovannaja kompanija	
L.t.: affiliated company	
Or	
Direct Equivalent	
Филиал	
Filial	
L.t.: a branch (office)	

129. Associate

An entry-level member (as of a learned society, professional organization, or profession) (Merriam-Webster).

1.	Direct loan (with assimilation) and DT
	Ассоциированная компания
	Associate company = ассоциированная компания (IFC; Lingvo Economics)
	Associirovannaja kompanija L.t.: associated company Ruscorpora: M.c. 2 doc., N.c.: 6 doc. ...предприятия осуществляют инвестиции в Россию через свои зарубежные филиалы или ассоциированные компании (Сергей Никифоров. Надежный партнер. Итальянские товары есть в каждом доме и на каждом втором предприятии России (2002) // «Известия», 2002.04.01). L.t.: enterprises fulfill their investments in Russia through their foreign affiliates or assoicated companies Подобные союзы во всем мире являются гарантами чистоплотности ассоциированных компаний (Юлия Игнатьева. Строители обложили Кремль // Известия, 2007.12.24). L.t.: associated companies
2.	Pure DT (general meaning)
	Член товарищества (Lingvo Economics)
	Chlen tovarishhestva
	L.t.: member of a society Ruscorpora: M.c.: 10 doc., N.c.: 59 doc. Размер платы не может превышать сумму, которую берут с членов товарищества (// Труд-7, 2007.10.06)

3.	Direct equivalents (general meaning) Компаньон, партнёр, соучастник (Lingvo Economics) Business associate = деловой партнёр (LingvoEconomics)
	Kompan'jon, partner, souchastnik
	L.t.: companion, partner, co-participant
	Ruscorpora: general use
RECOMMENDED TRANSLATION: Direct loan (with assimilation) + DT Ассоциированная компания Associirovannaja kompanija L.t.: associated company Or direct equivalent Партнёр Patrnjor Partner	

130. (to) Monitor
to watch, keep track of, or check usually for a special purpose (Merriam-Webster).

1.	Calque + DT (based on the direct loan of the term “monitoring”) Проводить мониторинг (IFC)
	Provodit' monitoring
	L.t.: to fulfill monitoring
	Ruscorpora: М.с.: 32 doc., N.с.: 251 doc. Несколько фирм проводят мониторинг Москвы и Санкт-Петербурга (Введение в медиапланирование в «Наружке» (2000) // «Наружная реклама России», 2000.08.17). L.t.: to fulfill monitoring
	Российская служба проводит строжайший мониторинг поставляемых продуктов (Алексей Кузьменко. Япония хочет поставлять в Россию мраморную говядину // РБК Daily, 2011.03.24). L.t.: to fulfill the strictest monitoring of products supplied
	В прокуратуре отмечают, что Минздрав заключал госконтракты и при этом даже не проводил ценового мониторинга (Юрий Николаев. Чиновники снова 'нагрелись' на томографах // Известия, 2011.02.21). L.t.: not to fulfill price monitoring
See the use with a participle: На следующей неделе более 700 членов групп, проводящих мониторинг цен в магазинах, получат соответствующие удостоверения (Алла Александрова. Южноуральские депутаты предлагают снижать цены на продукты первой необходимости // Новый регион 2, 2011.03.04). L.t. groups fulfilling a monitoring of prices in shops	
2.	Direct equivalent (general meaning) Контролировать (Lingvo Economics)
	Kontrolirovat'
	L.t.: to control
	Ruscorpora: general use
RECOMMENDED TRANSLATION: Calque + DT (based on the direct loan of the term “monitoring”) Проводить мониторинг Provodit' monitoring	

L.t.: to fulfill monitoring**131. Inventory**

An itemized list of current assets: as (1): a catalog of the property of an individual or estate (2) : a list of goods on hand

The quantity of goods or materials on hand: STOCK (Merriam-Webster).

1.	<p>Calque + DT (based on the direct translation equivalent (see №5 инвентарь)) Инвентарные запасы (UNCITRAL-1) Inventarnye zapasy L.t.: inventory stock</p> <p>Ruscorpora: М.с.: 2 doc., N.c.: 2 doc. Область применения Symbol MC9000-G довольно широка — это управление инвентарными запасами, проверка цен, приемка/отгрузка, управление складом, ввод данных в производственных условиях и регулирование транспортировки багажа (Платформа Symbol Technologies -- Gemini (2003) // «Логистика», 2003.12.22). L.t.: the management of inventory stock</p>
2.	<p>Pure DT Материально-производственные запасы (Lingvo Economics) Material'no-proizvodstvennyje zapasy L.t.: material- industrial stock</p> <p>Ruscorpora: М.с.: 6 doc., N.c.: 4 doc. Увеличение ВВП США в четвертом квартале было вызвано, в частности, ростом доходов от экспорта, частных инвестиций в материально-производственные запасы и потребительских расходов (Оценка роста ВВП США в IV квартале 2009 года понижена с 5,9% до 5,6% // РИА Новости, 2010.03.26).</p>
3.	<p>Pure DT Товарно- материальные запасы (Academic) Tovarno-materialnyje zapasy Marketable-industrial stock Ruscorpora: М.с.: 4 doc., N.c.: 5 doc. Товарно-материальные запасы состоят из двух супергрупп: средств производства и предметов потребления (Потребительские запасы -- сущность и подход к анализу // «Вопросы статистики», 2004).</p>
5.	<p>Direct equivalent (general use) Инвентарь (LingvoEconomics; Academic) Inventar' L.t.: inventory</p> <p>(Latin) inventarium (Tolkovyj slovar' Ushakova online) Ruscorpora: М.с.: 250 doc., N.c.: 987 doc. Есть ли планы по созданию программы по материально-техническому обеспечению школ, чтобы юные игроки не испытывали проблем с инвентарем? (Андраник Керопян. Вячеслав Фетисов: «Необходимо отменить премиальные в сборной» // Известия, 2014.06.16)</p>
<p>RECOMMENDED TRANSLATION: Direct equivalent (general use) Инвентарь Inventar' L.t.: inventory</p>	

132. Audited financial statements

A company's financial statements which have been prepared and certified by a Certified Public Accountant (the auditor). In the U.S., the auditor certifies that the financial statements meet the requirements of the U.S. GAAP. An auditor can have an unqualified opinion, in which he or she agrees with how the company prepared the statements, or a qualified opinion, in which he or she states which aspects of the company's statements he or she does not agree with. In extreme cases, the auditor may express no opinion on financial statements at all, in the case that the scope of the audit was insufficient (InvestorWords).

1.	Calque and DT
	Проверенная аудитором финансовая отчетность (IFC; Academic)
	Proverennaja auditorom finansovaja otchyotnost'
	L.t.: the financial statement checked by the auditor (reversed word order)
	Ruscorpora: 0 matches
	The Internet: rarely used, mostly used in the online dictionaries and glossaries
2.	Calque and DT
	Проверенный аудитом финансовый отчет (Ruscorpora)
	Proverennyj auditom finansovyj otchyot
	L.t.: the financial report checked by the audit (reversed word order)
	Ruscorpora: N.c.: 1 doc.
	В частности, в иске приводится цитата из разговора главы «Полюса» Евгения Иванова и Каната Асаубаева, в которой последний отмечает: «У нас есть надлежащие проверенные аудитом финансовые отчеты (Даниил Шабашов, Галина Камнева. На бумаге было гладко // РБК Daily, 2010.08.06).
	The Internet: not used
3.	Calque
	Проверенный финансовый отчет (Lingvo Economics)
	Proverennyj finansovyj otchyot
	L.t.: a checked financial report
	Ruscorpora: 0 matches
4.	Calque and DT
	Заверенная аудитором (финансовая) отчетность (Academic)
	Zaverennaja auditorom (finansovaja) otchyotnost'
	L.t.: the (financial) statement certified by the auditor (reversed word order)
	Ruscorpora: N.c.: 1 doc.
	На пути к IPO холдингу сначала придется опубликовать заверенную международным аудитором отчетность по МСФО и, в частности, раскрыть структуру собственности» (Алексей Виноградов. «РусПромАвто»: до IPO остался год // РБК Daily, 2005.03.17).
5.	Calque and DT
	Подтвержденная аудитором (финансовая) отчетность (Academic)
	Podtverzhdyonnaja auditorom (finansovaja) otchyotnost'
	L.t.: the (financial) statement proved by the auditor (reversed word order)
	Ruscorpora: 0 matches
6.	Direct loan (with assimilation) and calque
	Аудированная (финансовая) отчетность (IFC; Academic)
	Audirovanaja finansovaja otchyotnost'

	L.t.: an audited financial statement
	Ruscorpora: 0 matches The Internet: often used Аудированная финансовая отчетность (Sberbank)
	See the possible use: Недавно международный аудитор KPMG завершил проверку финансовой отчетности «Ренова-Медиа» за 2006 год, рассказал РБК daily президент ЗАО «Ренова-Медиа» Виктор Савюк («Ренова-Медиа» сдала отчетность // РБК Daily, 2007.11.19). L.t.: Recently an international auditor KPMG finished the check of a financial statement
	В настоящее время аудиторы заканчивают проверку финансовой отчетности по американским стандартам бухучета), – сообщила РБК daily Марина Белашева, пресс-секретарь «МегаФона» (Юлия Лю. «Раскрутить» абонентов на новые услуги // РБК Daily, 2006.09.20). L.t.: Nowadays the auditors finish the check of a financial statement
	В частности, речь идет о размещении на официальном сайте бухгалтерской отчетности страховщика, заверенной аудитором , присвоенных рейтинговыми агентствами рейтингах, сведения об учредителях и акционерах (Елена Шарпаева. Страховых брокеров обяжут иметь банковскую гарантию при получении денег от клиентов // РБК Дейли, 2011.11.09). L.t.: a statement of the insurer certified by the auditor
	RECOMMENDED TRANSLATION: Direct loan (with assimilation) and calque Аудированная (финансовая) отчетность audirovananja (finansovaja) otchyotnost' L.t.: an audited (financial statement)

133. Return on investment (ROI)

The profit from an activity for a particular period compared with the amount invested in it: Weekly sales are running well ahead of the levels required for a 25% return on investment (Cambridge University Press).
A performance measure used to evaluate the efficiency of an investment or to compare the efficiency of a number of different investments. To calculate ROI, the benefit (return) of an investment is divided by the cost of the investment; the result is expressed as a percentage or a ratio (Investopedia).

1.	Calque and DT Доход на инвестированный капитал (based on the direct translation equivalent borrowed by means of direct loan) (IFC) (Latin.) Investire (Kurakov, P., Kurakov, V. & Kurakov, A., 2004) Dohod na investirovannij kapital L.t.: income on an invested capital
	Ruscorpora: М.с.: 1 док. Эффективность фондового рынка может быть оценена: — уровнем дохода на инвестированный капитал с учетом характера зависимости: чем выше риск вложений, тем выше цена фондовых активов и выше доходность; — вероятностью получения дохода на инвестированный капитал при заданной степени риска. (Л. А. Чалдаева. Теоретические и методологические аспекты исследования механизма функционирования фондовой биржи (2003) // «Финансы и кредит», 2003.02.17) L.t.: the possibility to receive an income on an invested capital.
2.	Calque and DT (based on the direct translation equivalent borrowed by means of direct loan) Прибыль на инвестированный капитал (Lingvo Economics)

	Pribyl' na investirovannij kapital
	L.t.: profit on an invested capital
	Ruscorpора: N.c.: 2 doc. Для того чтобы стимулировать прибыль на инвестированный капитал , компании следует полностью сконцентрироваться на своих возможностях безопасности и сети передачи данных» (Юлия Калачихина. BlackBerry пойдет по стопам Nokia // РБК Дейли, 2013.09.06).
3.	Semantic calque and DT (based on the direct translation equivalent borrowed by means of direct loan) Доходность за счёт инвестиций (Ruscorpора)
	Dohodnost' za schet investicij
	L.t.: profitability at the expense of investments
	Ruscorpора: N.c.: 4 doc. В настоящий момент у фонда достаточная доходность за счет инвестиций в ценные бумаги. (Многие НПФ решили сыграть в игру 'стань большим и продайся' // РБК Daily, 2010.10.28) Тем не менее, ВЭБ пытается компенсировать падение доходности за счет новых инвестиций в корпоративные, ипотечные и субфедеральные бонды (Альберт Кошкаров. ВЭБ теряет доходность // РБК Daily, 2010.11.08). L.t.: to compensate the decrease of profitability at the expense of new investments
4.	Calque and DT Доход на вложенный капитал (IFC)
	Dohod na vlozhennyj kapital
	L.t.: an income on a deposited capital
	Ruscorpора: M.c.: 2 doc., N.c.: 8 doc. от того, насколько высок доход на вложенный акционерами капитал, зависит ликвидность ценных бумаг акционерного общества и сама возможность его функционирования (А. А. Рожков. Ресурсно-результативный подход к оценке эффективности корпораций (2003) // «Финансы и кредит», 2003.04.21). L.t.: an income on a capital deposited by the shareholders
	Однако в нынешнее время в перспективе пятидесяти лет доход на вложенный капитал может достигнуть 250%» (Наталья Копейченко. Роман Абрамович погрееется на Карибах // РБК Daily, 2009.09.21). L.t.: an income on a deposited capital can amount to 250%.
5.	Direct equivalent +calque (based on the direct translation equivalent borrowed by means of direct loan) Доходность инвестиций (IFC)
	Dohodnost' investicii
	L.t.: profitability of investments

	<p>Ruscorpora: М.с.: 11 doc., N.с.: 127 doc. Эти цифры отражают прибыльность наиболее удачных проектов, но надо отметить, что доходность инвестиций в недвижимость может быть выше, чем в финансовой сфере.(Елена Новомлинская. Управление инвестиционными проектами (1996) // «Коммерсантъ-Daily», 1996.01.27)</p> <p>Стратегия AFI Development направлена на удовлетворение акционеров компании в плане повышения доходности инвестиций, считает управляющий партнер Kensington Advisors Илья Кутнов. (Николай Михалев. AFI Development отказывается от расширения бизнеса в России // РБК Daily, 2011.03.28) L.t.: the increase of investment profitability</p> <p>В итоге местным кредитным организациям стоит ждать сокращения доходности своих инвестиций, пишет The Financial Times. (Евгений Басманов. Банки Великобритании потеряли конкурентное преимущество // РБК Daily, 2011.04.19) L.t.: profitability of their investments</p>
6.	<p>Direct equivalent + calque (based on the direct translation equivalent borrowed by means of direct loan) Рентабельность инвестиций (капиталовложений) (Academic) Rentabel'nost' investicij (kapitalovlozhenij)</p> <p>L.t.: profitability of investments (capital investments)</p> <p>Ruscorpora: М.с.: 6 doc., N.с.: 17 doc. «Онлайн-реклама — самый эффективный канал коммуникации с точки зрения рентабельности инвестиций», — объясняет такой интерес рекламодателей исполнительный директор ЕИАА ЭлисонФена (Александр Кленин. Приоритет онлайн-рекламе // РБК Daily, 2009.04.27).</p>
	<p>RECOMMENDED TRANSLATION: Direct equivalent + calque (based on the direct translation equivalent borrowed by means of direct loan) Доходность инвестиций Dohodnost' investicii L.t.: profitability of investments</p>

134. Return on equity (ROE)

Return on equity (ROE) is the amount of net income returned as a percentage of shareholders equity. Return on equity measures a corporation's profitability by revealing how much profit a company generates with the money shareholders have invested (Investopedia).

1.	<p>Calque and DT Рентабельность собственного капитала (IFC) Рентабельность собственного (акционерного) капитала (Academic) Rentabel'nost' sobstvennogo (akcionernogo) kapitala</p> <p>L.t.: the profitability of the own (joint) stock</p> <p>Ruscorpora: Ruscorpora: М.с.: 3 doc., N.с.: 18 doc. Коэффициент рентабельности собственного капитала характеризует эффективность использования собственных средств предприятия, составляющих акционерный капитал(уставный и добавочн</p>
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	<p>ый капитал) и накопленный капитал (прибыль и фонды) для финансирования его финансово-хозяйственной деятельности (А. В. Брычкин. Оценка кредитоспособности контрагентов и создание резервов под возможные потери по дебиторской задолженности (2003) // «Финансы и кредит», 2003.01.06).</p> <p>L.t.: the coefficient of the own capital</p> <p>Рентабельность собственного капитала крупнейших банков мира будет расти очень незначительно еще как минимум в течение двух лет, при этом не исключено, что суммарный составит более 2 трлн долл. (Артем Опарин. Списать два триллиона долларов // РБК Daily, 2009.04.01).</p> <p>L.t.: the profitability of the own capital</p>
2.	<p>Calque +DT Доход от продажи акций (Ruscorpora)</p> <p>Dohod ot prodazhi akcij</p> <p>L.t.: Revenue form share sale</p> <p>Ruscorpora: М.с.: 2 doc., N.c.: 18 doc.</p> <p>Кроме того, у него есть право получить 10 процентов дохода от дальнейшей продажи акций (И. Савватеева. Анатолий Чубайс: Приватизация даст казне 92 миллиарда // «Комсомольская правда», 1992).</p> <p>L.t.: 10 per cent revenue of a future share sale</p> <p>See the use: «Серьезных возможностей покрывать операционные убытки доходами от продажи пакетов акций у РЖД нет» (Милана Челпанова. Минэкономразвития раскритиковало методику индексации тарифов на грузоперевозки РЖД // РБК Daily, 2010.12.08).</p> <p>L.t.: "RZD (Russian Railways) doesn't have serious possibilities to cover the operational losses by the income from the stock of shares" (in the Russian language the dative case (income) and genitive cases (the stock of shares) are used; the word order of the whole sentence is reversed if compared to the English one).</p>
3.	<p>Calque Прибыль на акционерный капитал (Lingvo Economics)</p> <p>Pribyl' na akcionernyj kapital</p> <p>L.t.: profit on a joint stock</p> <p>Ruscorpora: N.c.: 1 doc.</p> <p>Успешность оценивалась по двум критериям: прибыль на акционерный капитал (или рентабельность капитала) и совокупный доход акционеров. (Елизавета Романова. Женщина приносит бизнесу удачу // РБК Daily, 2004.02.19)</p>
4.	<p>Calque and DT Прибыль на собственный (акционерный) капитал (Academic)</p> <p>Pribyl' na sobstvennyj (akcionernyj) kapital</p> <p>L.t.: profit on one's own (joint) stock</p> <p>Ruscorpora: 0 matches</p>
5.	<p>Direct translation equivalent Рентабельность капитала (Lingvo Economics)</p> <p>Rentabel'nost' kapitala</p> <p>L.t.: profitability of the capital</p> <p>Ruscorpora: М.с.: 4 doc., N.c.: 48 doc.</p> <p>Руководство банка также обещает к 2016 году достичь рентабельности капитала в 14% (Сирануш Шароян. Societe Generale продолжит делать ставку на Россию в 2014—2016 годах // РБК Дейли, 2014.05.14).</p>

6.	Calque Доход от акций (IFC)
	Dohod ot akcij
	L.t.: the income from the shares
	Ruscorpora: М.с.: 3 doc., N.c.: 13 doc. С января 1994 года доход от акций Dun & Bradstreet составил всего 2,4% за вычетом дивиденда (Владимир Гендлин. Разделение концерна Dun & Bradstreet (1996) // «Коммерсантъ-Daily», 1996.01.24). L.t.: the income from the shares
RECOMMENDED TRANSLATION: Direct Translation Equivalent/Calque and DT Рентабельность капитала Rentabel'nost' kapitala L.t.: profitability of the capital	

135. Condemnation of equipment

Condemnation:

The seizure of a property by a public authority for a public purpose. Condemnation often occurs when a taxpayer owns property or real estate in a place that has been designated for public use or construction. Condemnation is exercised by public authorities through the power of eminent domain (Investopedia).

1.	Pure DT Перевод оборудования в категорию непригодного (UNTERM)
	Perevod oborudovanija v kategoriju neprigodnogo
	L.t.: a shift of equipment into the category of unserviceable
	Ruscorpora: 0 matches The Internet: rarely used, mostly in the online dictionaries and glossaries
2.	Calque Списание оборудования (UNTERM)
	Spisanie oborudovanija
	L.t.: Write-off of equipment
	Ruscorpora: N.c.: 1 doc. Если в досрочном списании оборудования нет умысла ухода от налога, ни о каком восстановлен ии НДС не должно быть и речи, подхватывает руководитель экспертного совета «Деловой России» Антон Данилов-Данильян, умысел же налоговики должны доказать в суде (Александр Клубов. «В разгар» модернизации Минфин решил обложить налогами новое оборудование // Новый регион 2, 2010.08.24).
RECOMMENDED TRANSLATION: Calque Списание оборудования Spisanie oborudovanija L.t.: Write-off of equipment	

136. Term of office

The term during which some position is held (Farlex).

1.	Calque and DT Срок пребывания в должности (IFC)
	Srok prebivanija v dolzhnosti

	<p>L.t.: the term of being in charge (keeping a post)</p> <p>Ruscorpora: М.с.: 8 doc., N.с.: 11 doc. Профессиональная специфика диктует и свои сроки пребывания в должности. (Наталья Дядик. Загляни в себя (2002) // «Дело» (Самара), 2002.04.11) L.t.: terms of being in charge</p> <p>Чиновникам снизили срок пребывания в должности. Предельный возраст пребывания на госслужбе сокращен с 65 до 60 лет. (Борис Клиш. Депутаты отделили музеи от церкви // Известия, 2010.11.18) L.t.: the officials' term of being in charge was reduced.</p> <p>The limit age of being a public official (of being in charge of a public service) was reduced from 65 to 60 years. большую часть жизни он проработал в финансовых службах; считает, что чуть менее шести лет – оптимальный срок пребывания в данной должности <...> (Александр дементьев. Кризис повысил статус финансовых директоров // РБК Daily, 2010.07.06) L.t.: an optimal term of keeping this post срок службы L.t.: term of service</p>
2.	<p>Calque + direct translation equivalent Срок полномочий (Lingvo Economics)</p> <p>Srok polnomichij</p> <p>L.t.: term of a authority</p> <p>Ruscorpora: М.с.: 88 doc., N.с.: 673 doc. Срок полномочий переизбранного президента составит четыре года. (Антон Сычев. Владислав Третьяк переизбран на пост президента ФХР // Известия, 2014.06.18)</p>
3.	<p>Calque + direct translation equivalent Срок службы (IFC)</p> <p>Srok sluzhbi</p> <p>L.t.: term of service</p>
	<p>Ruscorpora: general meaning в зависимости от срока службы и амортизации этого оборудования. (Елена Фирсова. Позывной - «04» // Комсомольская правда, 2011.04.01) L.t. maintenance and service term of equipment</p> <p>Этот конкретный самолет имеет солидный срок службы (Игорь Кравченко («КП» - Петропавловск-Камчатский)) На Камчатке пришлось аварийно сажать самолет с треснувшим стеклом // Комсомольская правда, 2011.03.02). L.t.: the term of service of a plane</p> <p>Не планируется ли в ближайшее время увеличить срок службы или продлить призывной возраст ? (Елена Федяшева. «В горячие точки попадут только контрактники» // Комсомольская правда, 2011.04.01). L.t.: to increase the term of (military) service and to prolong the call-up age</p>
<p>RECOMMENDED TRANSLATION: Calque + direct translation equivalent Срок полномочий Srok polnomichij L.t.: term of a authority</p>	

137. Family meeting

a formal meeting of not less than five relatives or next friends of a minor or other person held by official appointment under civil law to consider and give advice in his interest (Merriam-Webster).

1.	Additional or irrelevant components
	Неформальное собрание семейной компании (IFC)
	Neformal'noe sobranie semejnoj kompanii
	L.t.: family meeting, an informal meeting of the family company
	Ruscorpora: 0 matches
2.	Calque
	Семейное собрание (IFC)
	Semejnoe sobranie
	L.t.: family meeting
	Ruscorpora: М.с.: 1 doc., N.с.: 5 doc. Три поколения коллекционеров, одинаково страстно увлеченных искусством и одинаково целеустремленно формировавших семейное собрание . (Юлия Изюмова. Офорты Рембрандта на выставке в ГМИИ им. Пушкина // РБК Дейли, 2012.10.10)
RECOMMENDED TRANSLATION: Calque	
Семейное собрание	
Semejnoe sobranie	
L.t.: family meeting	

138. Implementing agency

To implement: to fulfill; perform; carry out:

Once in office, he failed to implement his campaign promises (Dictionary.com).

1.	Additional or irrelevant components
	Организация, осуществляющая проект (UNTERM)
	Organizatsija, osushhestvljaushhaja proekt
	L.t.: an organization fulfilling the project
	Ruscorpora: N.с.: 1 match (not full) В нарушение постановления Правительства Российской Федерации от 24 июля 2001 года № 552 «О мерах государственной поддержки организаций угольной промышленности, осуществляющих реализацию инвестиционных проектов » Минэнерго России не контролировало целевое использование кредитов. (Друзья Амана. Особенности сибирского бизнеса // Новый регион 2, 2007.02.21) L.t.: "On the measures for the support of the organizations of coal industry fulfilling the realization of investment projects".
2.	Calque
	Учреждение-исполнитель (Academic)
	Uchrezhdenije-ispolnitel'
	L.t.: an enterprise-performer
	Ruscorpora: 0 doc.
3.	Calque
	Организация-исполнитель (Academic)
	Organizacija-ispolnitel'
	L.t.: an organization-performer

	Ruscorpora: N.c.: 3 doc. В дополнении к этому в качестве приложений к информационно-справочному руководству включен ряд важнейших международных документов по экотуризму, переведенных на русский и казахский языки организацией-исполнителем проекта (неизвестный. Руководство по развитию экологического туризма в Казахстане (2013)).
RECOMMENDED TRANSLATION: Calque Организация-исполнитель Organizacija-ispolnitel' L.t.: an organization-performer	

139. Non-Competition

Запрет участнику договора вести по окончании договора деятельность, могущую навредить другому участнику договора (Academic).

The prohibition for the partner of the contract to perform the activity, which may cause harm to another partner of the contract once the contract is terminated (Academic. Translation from Russian).

1.	Additional or irrelevant components Отказ от конкуренции с компанией (IFC) Otkaz ot konkurencii s kompaniej L.t.: the refusal from the competition with a company Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
2.	Direct equivalent Запрет конкуренции (Academic) Zapret konkurencii L.t.: prohibition of competition Ruscorpora: 0 matches The Internet: widely used “Запрет конкуренции в отношении работника, хотя и встречается часто, тем не менее, не может быть наложен автоматически и требует тщательной подготовки” (Zapret konkurencii — kak jeto dolzhno vygljadet' na praktike, 2014).
RECOMMENDED TRANSLATION: Direct equivalent Запрет конкуренции Zapret konkurencii L.t.: prohibition of competition	

140. Qualified majority voting

See supermajority (calque, non-figurative form)

Qualified majority voting is one of the two main methods of voting in the Council of the EU, and also other EU institutions which have one representative for each Member State: e.g. the Board of Supervisors of the European Banking Authority. The alternative to qualified majority voting is simple majority voting, with one vote per member state (Kaetzler & Richter 2015).

1.	Additional or irrelevant components Голосование по принципу квалифицированного большинства (IFC) Golosoovanie po principu kvalificirovannogo bol'shinstva L.t.: the voting under the principle of qualified majority
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	<p>Ruscorpora: N.c.: 2 doc. Чтобы увеличить оперативность работы европейских институтов, в Лиссабонском договоре есть ещё один пункт — голосование по принципу квалифицированного большинства. (Петрушов Игорь. Соединенные штаты Европы // Труд-7, 2009.12.01)</p> <p>Изменения касаются новой системы голосования по принципу квалифицированного большинства. (Лиссабонский договор, или Договор о реформе. Справка // РИА Новости, 2008.06.17)</p> <p>L.t.: the voting under the principle of qualified majority</p>
2.	<p>Calque Голосование квалифицированного большинства (Ruscorpora)</p> <p>Golosovanije kvalificirovannogo bol'shinstva</p> <p>L.t.: the voting of qualified majority</p> <p>Ruscorpora: N.c.: 2 doc. (not full matches) Устав и Программа Партии могут быть изменены или дополнены решением ее Съезда при условии голосования за данное решение квалифицированного большинства (не менее двух третей от состава делегатов Съезда) (УСТАВ // Труд-7, 2001.12.28). Вводится новая система голосования – так называемого квалифицированного большинства. (Ксения Самойлова. Лиссабонский договор вступил в силу // Новый регион 2, 2009.12.01)</p> <p>L.t.: voting for the decision by the qualified majority (not less than two thirds of the Congress delegates)</p>
	<p>RECOMMENDED TRANSLATION: Calque Голосование квалифицированного большинства Golosovanije kvalificirovannogo bol'shinstva L.t.: the voting of qualified majority</p>

141. Human resource standards

The HR Council's HR Management Standards are designed to support board members, managers and employees in the development and implementation of effective HR policies and practices for nonprofit organizations (Hrcouncil.ca).

<p>Pure DT Стандарты работы с персоналом</p> <p>Standarty raboty s personalom</p> <p>L.t.: the standards of work with personnel</p> <p>Ruscorpora: 0 matches The Internet: widely used “Во-первых, придется следить, как сотрудники региональных HR-служб соблюдают общие стандарты работы с персоналом и корпоративные правила, не проявляют ли самостоятельности там, где не нужно” (Pogodina, 2015).</p> <p>Abbreviation and calque: HR-стандарты Стоит отметить, что британские национальные HR-стандарты не только составлены очень подробно, но и имеют под собой серьезную научную базу (Oparina, 2011).</p> <p>RECOMMENDED TRANSLATION: Pure DT (See above)</p>

142. E-staffing help desk

Help desk

A group of people who provide help and information usually for electronic or computer problems —usually singular (Merriam-Webster learner’s dictionary). Staffing the practice of employing or hiring employees (Collins).

Additional or irrelevant components
Группа по оказанию помощи в вопросах электронной кадровой системы (UNTERM)
Gruppa po okazaniu pomoshhi v voprosah elektronnoj kadrovoj sistemy
L.t.: the group on the aid rendering under the issues of the electronic staffing system
Ruscorpora: 0 matches The Internet: not often used both in English and Russian Help desk: служба технической поддержки (Lingvo) (sluzhba tehnicheskoj podderzhki, L.t.: a service of the technical support).
RECOMMENDED TRANSLATION: Pure DT (on the basis of the direct equivalent) Служба технической поддержки по вопросам электронной кадровой системы Sluzhba tehnicheskoj podderzhki po voprosam elektronnoj kadrovoj sistemy L.t.: service of the technical support for the issues of the electronic staffing system

143. Unquantifiable risks

The inability of investors to calculate how much risk they are taking with impact investment due it being relatively new territory (Hudson, 2014).

Calque and DT
Риски, неподдающиеся количественному измерению (IFC)
Riski, nepoddaushhiesja kolichestvennomu izmereniju
L.t.: risks not liable to the quantitative measurement
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries The use of another equivalent: Calque and DT Риск, неподдающийся количественной оценке Riski, nepoddaushhiesja kolichestvennoj ocenke L.t.: risk not liable to the quantitative measurement <...> риск, не поддающийся количественной оценке, характеризуется тем, что, несмотря на наличие информации о возможных воздействиях или последствиях, отсутствует достоверная информация о связях между причинами возникновения рисков и наступлением неблагоприятных последствий <...> (Girjaeva, 2012).
RECOMMENDED TRANSLATION: Calque and DT (see above) Риск, неподдающийся количественной оценке Riski, nepoddaushhiesja kolichestvennoj ocenke L.t.: risk not liable to the quantitative measurement

144. Representations and warranties

Indemnifications and covenants written into the purchase and sell agreement that provide important factual information necessary to protect a buyer from incidents in the future (InvestorWords).

1.	Calque and DT
	Заверения и гарантии сторон (IFC)
	Zaverenija i garantii storon
	L.t.: assurance and guarantees of the parties
	Ruscorpora: 0 matches
2.	Calque
	Заверения и гарантии (Ruscorpora)
	Zaverenija i garantii
	L.t.: assurance and guarantees
	Ruscorpora: N.c.: 1 doc. «В любом случае польской компании еще придется доказать, что реальная ситуация в Mazeikiu Nafta тем или иным образом не соответствовала предоставленным Yukos заверениям и гарантиям (Галина Старинская. Вспомнили былое // РБК Daily, 2009.07.16).
RECOMMENDED TRANSLATION: Calque	
Заверения и гарантии	
Zaverenija i garantii	
L.t.: assurance and guarantees	

145. Vision and direction

VISION and DIRECTION – LEADERSHIP ORIENTEERING (Sampson Hall).

Calque and DT
Видение и направление развития (IFC)
Videnie i napravlenie razvitiija
L.t.: vision and direction of the development
Ruscorpora: 0 full matches
See the possible use:
N.c.: 2 doc.
Вчера «Норильский никель» провел День инвестора в Лондоне, где представил свое видение направлений развития до 2025 года (Галина Камнева, Даниил Шабашов. Медью прирастать будем // РБК Daily, 2010.05.19).
L.t.: vision of directions of development
The Internet: widely used
“Если видение и направление развития являются убедительными и мотивирующими и руководители хорошо работают над тем, чтобы это поняли и служащие и потребители, то жизнеспособность организации и её успех обеспечены” (Blanshar, 2010).
RECOMMENDED TRANSLATION: Calque and DT (see above)

146. Contracts Management Officer

Under the direct supervision of the Director, Division of Administration, the incumbent will be responsible to:
<...>

GENERAL: Ensure that the Contracts Management Unit maintains complete and accurate electronic and hard copy records to ensure proper accountability. Develop and implement systems for sound internal control that would ensure compliance with contractual terms and conditions, in collaboration with other stakeholders. Define the roles and responsibilities of the Unit's staff and establish their performance indicators. Manage and supervise team building and career development of the Unit's staff. Perform other related work as may be required by the Director, Division of Administration (United Nations Careers).

Additional or irrelevant components
Сотрудник по контролю за использованием контрактов (UNTERM)
Sotrudnik po kontrolyu za ispol'zovaniem kontraktov
L.t.: an official on the control of contract use
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries The use on the Internet: = Contract Manager Calque and DT Руководитель отдела контрактов Rukovoditel' otдела kontraktov L.t.: Manager of the department of contracts The Internet: often used "Руководитель отдела контрактов отвечает за назначение работников, которые обрабатывают запрос" (Griffit, Stivenson & Uotson, 2006). Direct equivalent: Менеджер по контрактам Menedzher po kontratam L.t.: contract manager The Internet: often used "Для работы в проекте реконструкции московских кинотеатров компания ADG group ищет менеджера по контрактам (Contract manager)" (HeadHunter). Direct equivalent: Специалист по контрактам Specialist po kontraktam L.t.: an expert on the contracts "Вакансия Специалист по контрактам в компании Kelly Services, зарплата по договоренности" (Superjob). RECOMMENDED TRANSLATION: Direct equivalent Специалист по контрактам Specialist po kontraktam L.t.: an expert on the contracts

147. Alternative dispute resolution (ADR)

Any method of resolving disputes other than by litigation. Abbreviated as ADR. Public courts may be asked to review the validity of ADR methods, but they will rarely overturn ADR decisions and awards if the disputing parties formed a valid contract to abide by them. Arbitration and mediation are the two major forms of ADR (Cornell Law School).

1.	Calque and DT
	Альтернативные методы разрешения споров (IFC)
	Al'ternativnye metody razresheniya sporov
	L.t.: alternative methods of dispute resolution
	Ruscorpora: N.c.: 1 doc. Жуйков В. М. Третейские суды: их роль в разрешении гражданско-правовых споров, взаимоотношения с судами общей Юрисдикции/ Альтернативные методы разрешения споров: посредничество и арбитраж. (Производство по делам о признании и приведении в исполнение решений иностранных судов и иностранных арбитражных решений (краткий комментарий к главе 31 АПК) (2003) // «Арбитражный и гражданский процессы», 2003.05.26). L.t.: alternative methods of dispute resolution
	See the use: Первое — это использование альтернативных, несудебных, методов разрешения коммерческих споров. (Вениамин Яковлев. По коммерческим делам // «Отечественные записки», 2003) L.t.: the use of alternative, non-judicial methods of commercial dispute resolution.
2.	Calque and DT
	Альтернативные способы разрешения споров (Ruscorpora)
	Al'ternativnye sposoby razresheniya sporov
	L.t.: alternative ways of dispute resolution
	Ruscorpora: M.c.: 1 doc., N.c.: 4 doc. Медиация - это альтернативный способ разрешения споров , где судья не принимает определяющего участия в выработке решения (Ярослав Николаев. Судьи в отставке станут судебными медиаторами // РБК Дейли, 2012.04.04).
3.	Calque and DT
	Альтернативное решение конфликтной ситуации (без привлечения правоохранительных органов) (LingvoEconomics)
	Al'ternativnoje reshenije konfliknoj situacii (a comment)
	L.t.: alternative resolution of conflict situation (without law machinery involvement)
	Ruscorpora: 0 matches
4.	Calque
	Альтернативное разрешение спора (Ruscorpora)
	Al'ternativnoje razresheniye spora
	L.t.: alternative resolution of a dispute
	Ruscorpora: M.c.: 2 doc. Для того, чтобы качество работы было высоким, в новый АПК введены институты предварительного обеспечения будущего иска, предоставлены широкие возможности для использования альтернативного разрешения спора и примирительные процедуры. (Всероссийская научно-практическая конференция «АПК и ГПК 2002 года: сравнительный анализ и актуальные проблемы правоприменения» (2003) // «Арбитражный и гражданский процессы», 2003.05.26).
RECOMMENDED TRANSLATION: Calque and DT	
Альтернативные способы разрешения споров	

148. Financial Management Information System

Financial Management Information Systems accumulate and analyze financial data in order to make good financial management decisions in running the business. FMIS is the acronym for the term "Financial Management Information Systems" (IT knowledge portal)

1.	Calque and DT
	Информационная система управления финансовой деятельностью (UNTERM)
	Informacionnaja sistema upravljenija finansovoj dejatel'nostju
	L.t.: information system of financial activity management
	Ruscorpora: 0 full matches N.c.: 1 doc.(not a full match) Организационно-экономическая модель определяет основные параметры развития информационной системы управления финансово-хозяйственной деятельностью предприятия (ИСУ ФХД) (А. А. Якименко. Особенности совершенствования системы управления газотранспортным предприятием (2004) // «Газовая промышленность», 2004.08.25). L.t.: information system of financial and economic activity
2.	Calque
	Информационная система управления финансами (Ruscorpora)
	Informacionnaja sistema upravljenija finansami
	L.t.: information system of finance management
	Ruscorpora: M.c.: 1 doc. Настоящий метод реализован в составе программного обеспечения процедур текущего планирования расходов бюджета при реализации проекта перевода Минфина Московской област и наказничейское исполнение бюджета в рамках Информационной системы управления финансами (ИСУФ) , разработанной ЗАО ОБИОНТ, и успешно применяется как в Московской области, так и при исполнении других бюджетов. (Программируемый пошаговый метод распределения финансовых ресурсов с автовыравниванием (2004) // «Информационные технологии», 2004.07.26)
RECOMMENDED TRANSLATION: Calque Информационная система управления финансами Informacionnaja sistema upravljenija finansami L.t.: information system of finance management	

149. Internal controls

Internal controls are methods put in place by a company to ensure the integrity of financial and accounting information, meet operational and profitability targets, and transmit management policies throughout the organization. Internal controls work best when they are applied to multiple divisions and deal with the interactions between the various business departments. No two systems of internal controls are identical, but many core philosophies regarding financial integrity and accounting practices have become standard management practices (Investopedia).

1.	Additional or irrelevant component
	Формы и методы внутреннего контроля (IFC) Formy i metody vnutrennego kontrolja

	L.t.: the forms and methods of an internal control
	Ruscorpora: 0 full matches See the use: Многолетняя банковская практика показывает, что кроме факторов, характеризующих заемщика, кредитный риск в значительной мере определяется тем, как организована в банке кредитная работа, какие процедуры и методы внутреннего контроля реализуются при проведении кредитных операций (В. Н. Жоваников. Менеджмент кредитных рисков: теоретические аспекты и практические решения (2003) // «Финансы и кредит», 2003.05.19). L.t.: procedures and methods of internal control
2.	Calque and DT Внутрифирменные средства контроля (Lingvo Economics; <i>Academic</i>)
	Vnutrifirmennyje sredstva kontrolja
	L.t.: inside-the-firm means of control
	Ruscorpora: 0 matches
3.	Additional or irrelevant components Система внутрифирменных программ контроля (Ruscorpora)
	Systema vnutrifirmennyh programm kontrolja
	L.t.: the system of inside-the-firm programme of control
	Ruscorpora: N.c.: 1 doc. Кроме того, сказал Иванов, на комиссии также обсуждались современные тенденции распространения ОМУ и связанные с этим риски для безопасности и обороноспособности России, а также создание с учетом внешнеэкономической деятельности системы внутрифирменных программ контроля при экспортной деятельности (Россия выпустит 'Белую книгу', разъясняющую политику в сфере экспортного контроля // Известия, 2005.10.31).
RECOMMENDED TRANSLATION: Calque and DT Методы внутреннего контроля Metody vnutrennego kontrolja L.t.: methods of an internal control	

150. Major equipment review

In the context of the reimbursement of COE, periodic (triennial) review of major equipment rates to reflect changes in costs and prices (UNTERM Organization).

Additional or irrelevant components Углубленный обзор основного имущества (UNTERM)
Uglublennyj obzor osnovnogo imushhestva
L.t.: Profound review of major equipment
Ruscorpora: 0 full matches See the use: Будут проводиться обзоры и тесты всех типов оборудования , участвующих в процессе звукозаписи («Новый бит» 2003 (2003)). L.t.: review and tests of all the types of equipment
The Internet: not used except for the online dictionaries and glossaries
Calque Основной осмотр оборудования Osnovnoj osmotr oborudovanije

L.t.: major review of equipment
 The Internet: quite often used
 “Ежегодный Основной Осмотр Оборудования Детской Игровой Площадки <...>” (Metodika provedenija inventarizacii oborudovanija detskih igrovyh i sportivnyh ploshhadok).

RECOMMENDED TRANSLATION: Calque

Основной осмотр оборудования

Osnovnoj osmotr oborudovanije

L.t.: major review of equipment

151. Management Policy Office

Supported the Under-Secretary-General and the Assistant Secretaries-General in providing integrated policy analysis and advice on all management issues, including assuring that policies in the financial, human resources, technology and common services areas were addressed. Facilitated an integrated approach to the Secretary-General's proposals for increasing productivity, efficiency and cost-effectiveness throughout the Organization. Introduced best practices in management functions at all levels to enhance the Organization's capacity to monitor and evaluate management performance.

Along with the Oversight Support Unit, superseded by the Office for Oversight and Internal Justice around the year 2005, as a consequence of the reorganization of the Office of the Under-Secretary-General for Management (UNTERM Organization).

Additional or irrelevant components

Управление по вопросам политики в области управления (UNTERM)

Upravlenie po voprosam politiki v oblasti upravljenja

L.t.: management on the issues of policy in the sphere of management

Ruscorpora: 0 matches

The Internet: not used

The use on the Internet: Политика в области менеджмента

Politika v oblasti menedzhmenta

L.t.: the politics in the sphere of management

“Политика в области менеджмента качества Сибирского государственного университета путей сообщения направлена на постоянное обеспечение своих потребителей услугами и продукцией в соответствии с перспективными требованиями заказчиков” (Sibirskij Gosudarstvennyj Universitet Putej Soobshhenija).

RECOMMENDED TRANSLATION: Calque and DT

Отдел (управление) политики в области менеджмента

Otdel (upravljenje) politiki v oblasti menedzhmenta

L.t.: the department of policy in the sphere of management

152. Monitoring, Evaluation and Consulting Division

Office of Internal Oversight Services. | Result of the merger of the management consulting component of the Audit and Management Consulting Division with the Central Monitoring and Inspection Unit and the Central Evaluation Unit. MECD conducts in-depth evaluations that assist the intergovernmental bodies in assessing the relevance, efficiency, effectiveness and impact of outputs and activities against the objectives of a programme (UNTERM Organization).

Calque and DT
Отдел контроля, оценки и консультационных услуг (UNTERM)
Otdel kontrolja, ocenki i konsultacionnyh uslug
L.t.: a department of control, assessment and consulting services
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
Calque
Отдел контроля, оценки и консультирования
Otdel kontrolja, ocenki i konsultirovanija
L.t.: a department of control, assessment and consulting
RECOMMENDED TRANSLATION: Calque
Отдел контроля, оценки и консультирования
Otdel kontrolja, ocenki i konsultirovanija
L.t.: a department of control, assessment and consulting

153. Project monitoring and evaluation system

As with many things in international development, the precise definition of an M&E system varies between different organisations. In most cases an M&E system refers to all the indicators, tools and processes that you will use to measure if a program has been implemented according to the plan (monitoring) and is having the desired result (evaluation) (Tools4dev).

Additional or irrelevant components
Система контроля за выполнением проектов и их оценки (UNTERM)
Sistema kontrolja za vpolnenyjem projektov i ih ocenki
L.t.: the system of the control under the fulfillment of the projects and their evaluation
Ruscorpora: 0 matches See the possible use: В обязанности специалиста по компенсациям и льготам входят разработка и внедрение конкурентоспособных систем оплаты труда, программ по предоставлению льгот сотрудникам компании, проведение обзоров рыночного уровня компенсаций, контроль над проектами по оценке работы сотрудников (Ольга Радько. Эксперты составили рейтинг самых дефицитных профессий России // Новый регион 2, 2010.09.16).
L.t.: control under the projects on the evaluation of employees' work
The Internet: not used Separate use: Calque система контроля проектов Sistema kontrolja projektov L.t.: system of the control of projects AND Система оценки проектов Sistema ocenky projektov L.t.: system of the evaluation of projects “Система контроля проектов несовершенна, в результате чего застройщики для удешевления покупают заниженные сейсмические баллы” (Labykin, 2014). В Российской Федерации также была создана система оценки проектов электронного правительства <...> (Petrova, 2013).

RECOMMENDED TRANSLATION: Calque
Система контроля и оценки проектов
Sistema kontrolja i ocenky projektov
L.t.: system of the control and assessment of projects

154. Retention-of-title right

Retention-of-title

Legal rule that sold and delivered merchandise remains the property of the seller until the buyer pays the purchase price in full (Business Dictionary).

1.	Calque and DT Право на удержание правового титула (UNCITRAL-1)
	Pravo na uderzhanie pravovogo titula
	L.t.: the right to the retention of the right title
	Ruscorpora: 0 matches The Internet: quite often used “Эквивалентность права на удержание правового титула и права по финансовой аренде приобретательскому обеспечительному праву” (UNCITRAL-1)
2.	Retention-of-title Calque and DT retention-of-title Сохранение правового титула (Lingvo Economics)
	Sohranenije pravovogo titula
	L.t.: reservation of the right title
	Ruscorpora: 0 matches The complete term: Calque and DT Право на сохранение правового титула Pravo na sohranenije pravovogo titula L.t.: the right for the reservation of the title The Internet: rarely used, mostly in the dictionaries “<...> интеллектуальной собственности, может включать обусловленную выдачу исключительной лицензии), право на сохранение правового титула, право на финансовую аренду или аналогичную сделку <...>” (Linguee).
RECOMMENDED TRANSLATION: Calque and DT Право на сохранение правового титула Pravo na sohranenije pravovogo titula L.t.: the right for the reservation of the title	

155. Hostile action/forced abandonment factor/abandonment factor (figurative meaning)

Hostile action/forced abandonment factor means a factor applied to each category of self-sustainment rates and to the spares element (or half of the estimated maintenance rate) of the wet lease rate to compensate the troop/police contributor for loss and damage (Glosbe).

1.	Additional or irrelevant components (figurative meaning) Коэффициент учета враждебных действий или (вынужденного) оставления (имущества) (UNTERM)
	Koefficient uchyota vrazhdebnyh dejstvyj ili (vynuzhdenного) ostavlenija (imushhestva)
	L.t.: a coefficient of accounting of hostile actions or (a forced) abandonment of (a property)
	Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
2.	Calque Фактор враждебного действия/ вынужденного оставления (UNTERM)
	Faktor vrazhdebnogo dejstvija/vynuzhdenного ostavlenija
	L.t.: a factor of a hostile action/forced abandonment
	Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
RECOMMENDED TRANSLATION: Calque фактор враждебного действия/ вынужденного оставления Faktor vrazhdebnogo dejstvija/vynuzhdenного ostavlenija L.t.: a factor of a hostile action/forced abandonment	

156. Risk tolerance (figurative meaning)

An investor's ability to handle declines in the value of his/her portfolio (InvestorWords).

An investor's ability or willingness to accept declines in the prices of investments while waiting for them to increase in value. Bloomberg Financial Dictionary Financial and business terms. 2012 (Academic).

1.	Calque and DT Уровень терпимости к риску (figurative meaning) (IFC)
	Uroven' terpimosti k risku
	L.t.: the level of tolerance/patience towards a risk
	Ruscorpora: 0 matches
2.	Additional or irrelevant components Устойчивость к (возможным) рискам (Ruscorpora)
	Ustojchivost' k (vozmozhnym) riskam
	L.t.: resistance towards (possible) risks
	Ruscorpora: N.c.: 1 doc. Опубликованные данные подтверждают тезис о перераспределении баланса между ключевыми экономическими центрами, которое, по мнению экспертов, повысит устойчивость мировой экономики к возможным рискам (Европа выходит на первое место // РБК Daily, 2007.03.15).
	L.t.: resistance of global economics towards possible risks.
3.	Additional or irrelevant components Степень устойчивости и защищённости от рисков (Ruscorpora)
	Stepen' ustojchivosti i zashhischennosti ot riskov
	L.t.: a degree of resistance against the risks
	Ruscorpora: N.c.: 1 doc. «Считать приоритетом при реализации проекта БТС-2 не достижение конкретных показателей его экономической эффективности, а повышение в результате осуществления проекта степени устойчивости и защищенности от рисков внешней энергетической политики России в Восточной и Центральной Европе», —говорится в докладе главы Минпромэнерго (Труба раздора // РБК Daily, 2007.09.03).
	L.t.: a degree of resistance and immunity to risks
4.	Additional or irrelevant components

	<p>Допустимый уровень совокупного риска (Ruscorpora)</p> <p>Dopustimyj uroven' sovokupnogo riska</p> <p>L.t.: an acceptable level of a joint risk</p> <p>Ruscorpora: N.c.: 1 doc.</p> <p>Согласно анкете, опубликованной на сайте регулятора, ЦБ интересуется, предусмотрено ли утверждение целевых показателей размеров совокупного риска, таких как предельно допустимый уровень совокупного риска, устойчивость к риску (в целом и (или) в разрезе отдельных видов типичных банковских рисков, в том числе кредитного, рыночного, операционного), закреплены ли они в каком-либо документе, а также кто несет ответственность за управление операционным риском (ЦБ проведет опрос банков об управлении операционными рисками // РИА Новости, 2009.11.23).</p>
5.	<p>Pure DT</p> <p>Допустимый уровень риска (Ruscorpora)</p> <p>Dopustimyj uroven' riska</p> <p>L.t.: an acceptable level of risk</p> <p>Ruscorpora: M.c.: 1 doc., N.c.: 2 doc.</p> <p>Если вы не можете найти приемлемый уровень для стоп-ордера, учитывая ваш допустимый уровень риска, то пропустите сделку (неизвестный. Интервью с трейдером: Дон Генри // Forex Magazine, 2004).</p>
6.	<p>Calque</p> <p>Толерантность к рискам/рisku (Lingvo Economics)</p> <p>Tolerantnost' k riskam/risku</p> <p>L.t.: tolerance towards risks/risk</p> <p>Ruscorpora: N.c.: 2 doc.</p> <p>«Снижается социальный эффект схемы в случае снижения стоимости портфеля при неблагоприятной конъюнктуре... Старшее поколение может быть максимально уязвимо к инвестиционным рискам, а младшее может недополучать инвестиционный доход при высокой толерантности к рискам», — говорится в документе (Альберт Кошкаров. Пенсии пойдут на схемы // РБК Daily, 2010.03.04).</p> <p>L.t.: high tolerance towards risks</p>
7.	<p>Calque</p> <p>Терпимость к риску (Lingvo Economics)</p> <p>Terpimost' k risku</p> <p>L.t.: tolerance towards risk</p> <p>Ruscorpora: N.c.: 1 doc.</p> <p>Однако, по ее словам, такими облигациями вполне могут заинтересоваться крупные частные инвесторы, у которых терпимость к риску больше (Игорь Пылаев, Сергей Лаврентьев, Екатерина Белкина. Банк жилищного финансирования возрождает рынок ипотечной секьюритизации. // РБК Daily, 2011.04.18).</p>
<p>RECOMMENDED TRANSLATION: Calque</p> <p>Толерантность к рискам/рisku</p> <p>Tolerantnost' k riskam/risku</p> <p>L.t.: tolerance towards risks/risk</p>	

157. Security risk

If you describe someone as a **security risk**, you mean that they may be a threat to the safety of a country or organization (Collins).

1.	Additional or irrelevant components
	Риск недостаточного обеспечения безопасности (IFC)
	Risk nedostatochnogo obespechenija bezopasnosti
	L.t.: the risk of insufficient security provision
Ruscorpora: 0 full matches	
See the use:	
Первое, что приходит в голову, - явно недостаточная степень обеспечения безопасности в аэропорту «Домодедово», пишет «Независимая газета». (Ольга Радько. Составляющие терроризма в России укоренились на уровне общественного сознания // Новый регион 2, 2011.01.26)	
L.t.: insufficient degree of security provision at the airport	
Note: Правительство обязуется возмещать ФИФА и ее партнерам все финансовые потери в случае инцидента, связанного с недостаточным обеспечением безопасности . (Гарасенко И.. «\$1 миллиард на безопасность». Именно столько планирует потратить на охрану во время ЧМ-2014 Бразилия // Советский спорт, 2010.12.21)	
L.t.: an incident connected to the insufficient security provision.	
2.	Additional or irrelevant components
	Риск, связанный с нарушением техники безопасности (Lingvo)
	Risk, svjazannyj s narushenijem tehniki bezopasnosti
	L.t.: risk connected to the violation of security technics
Ruscorpora: 0 matches	
The Internet: rarely used, mostly in the dictionaries and glossaries	
The Internet: Pure DT based on the definition is widely used: (лицо/ситуация), угрожающие безопасности	
(Lico/situacija), ugrozhajushije bezopasnosti	
L.t.: (a person/situation), threatening security	
“Каждая критическая ситуация, угрожающая безопасности, требует единообразия действий государственных институтов и слаженного взаимодействия должностных лиц, отвечающих за конкретные аспекты обеспечения безопасности” (Fomin, 2014).	
RECOMMENDED TRANSLATION: Pure DT	
(лицо/ситуация), угрожающие безопасности	
(Lico/situacija), ugrozhajushije bezopasnosti	
L.t.: (a person/situation), threatening security	

158. Shareholding Policies

The process of setting the rules and mechanisms of shareholding.

Shareholding: the ownership of shares in a company (Farlex).

1.	Calque and DT
	Политика по участию в акционерном капитале (IFC)
	Politika po uchastiu v akcionernom kapitale
L.t.: the policy on the participation in the shareholding capital	

	Ruscorpora: 0 matches The Internet: not used, except for the online glossaries and dictionaries
2.	Calque Политика по владению акциями (IFC)
	Politika po vladenui akcijami
	L.t.: the policy on the holding of shares
	Ruscorpora: 0 matches The Internet: not used, except for the online glossaries and dictionaries Without a preposition: rarely, but used Calque Политика владения акциями Politika vladenija aktzijami L.t.: the policy of holding of shares “286. Рекомендуется, чтобы политика владения акциями общества членами совета директоров содержала запрет на использование директорами любых механизмов хеджирования, нивелирующих мотивационный эффект от долгосрочного владения акциям” (CROFR).
	RECOMMENDED TRANSLATION: Calque Политика владения акциями Politika vladenija akcijami L.t.: the policy of holding of shares

159. Acquisition secured creditor

“Acquisition secured creditor” means a secured creditor that has an acquisition security right; (b) “Acquisition security right” means a security right in a tangible asset, or in intellectual property or the rights of a licensee under a license of intellectual property, which secures an obligation to pay any unpaid portion of the purchase price of an asset, or other credit extended to enable the grantor to acquire rights in the asset to the extent that the credit is used for that purpose (UNCITRAL-3, 2016)

Calque and DT
Обеспеченный кредитор, финансирующий приобретение (UNCITRAL-1)
Obespechennij kreditor, finansirujushhij priobretenie
L.t.: a secured creditor financing an acquisition The Internet: rarely used, mostly in the online dictionaries and glossaries “ <...> "обеспеченный кредитор, финансирующий приобретение" означает обеспеченного кредитора, обладающего приобретательским обеспечительным правом; <...>” (UNCITRAL-4, 2017).
Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT Обеспеченный кредитор, финансирующий приобретение Obespechennij kreditor, finansirujushhij priobretenie L.t.: a secured creditor financing an acquisition

160. Acquisition security right

“Acquisition security right” means a security right in a tangible asset, or in intellectual property or the rights of a licensee under a license of intellectual property, which secures an obligation to pay any unpaid portion of the purchase price of an asset, or other credit extended to enable the grantor to acquire rights in the asset to the extent that the credit is used for that purpose (UNCITRAL-3, 2016).

Additional or irrelevant components
Право на получение поступлений по независимому обязательству (UNCITRAL-1)
Pravo na poluchenie postuplenij po nezavisimomu objazatel'stvu
L.t.: the right to get an inflow under an independent obligation
Ruscorpora: 0 matches The Internet: not used, except for online glossaries and dictionaries
Calque is often used Приобретательское обеспечительное право Priobretatel'skoje obespechitel'noje parvo L.t.: acquisition security right “ <...> "обеспеченный кредитор, финансирующий приобретение" означает обеспеченного кредитора, обладающего приобретательским обеспечительным правом; <...>” (UNCITRAL -3).
RECOMMENDED TRANSLATION: Calque Приобретательское обеспечительное право Priobretatel'skoje obespechitel'noje parvo L.t.: acquisition security right

161. Value at risk (VAR)

Value at risk (VaR) is a statistical technique used to measure and quantify the level of financial risk within a firm or investment portfolio over a specific time frame. This metric is most commonly used by investment and commercial banks to determine the extent and occurrence ratio of potential losses in their institutional portfolios. VaR calculations can be applied to specific positions or portfolios as a whole or to measure firm-wide risk exposure. (Investopedia).

Calque and DT
Стоимость (сумма активов), подверженная риску (IFC)
Stoimost' (summa aktivov), podverzhennaja risku
L.t.: the cost (the sum of assets) exposed to risk
Ruscorpora: М.с.: 0 full matches
See the use: по данным британских СМИ, банки RBS и Lloyds приблизились к договоренности с Минфином о предоставлении госгарантий по их активам, подверженным риску резкого снижения стоимости. (Андрей Котов. Британские власти взяли метлу в руки // РБК Daily, 2009.02.26) L.t.: public guarantees on the assets exposed to the risk of a drastic decrease of their cost.
The Internet: the term with the component “стоимость” is often used “Стоимость, подверженная риску (Value at Risk — VAR), соответствует максимальным потенциальным убыткам банка по занимаемым позициям в течение определенного периода времени, размер которых оценивается с заданным уровнем доверия” (Steiner, 2004).
RECOMMENDED TRANSLATION: Calque and DT Стоимость, подверженная риску Stoimost', podverzhennaja risku L.t.: the cost exposed to risk

162. Cost-effective

Producing good results without costing a lot of money economical in terms of tangible benefits produced by money spent <cost-effective measures to combat poverty> (Merriam-Webster).

1.	Additional or irrelevant components Эффективный с точки зрения затрат (UNTERM)
	Effectivnyj s točki zrenija zatrat
	L.t.: effective from the point of view of expenses
	Ruscorpora: М.с.: 2 doc., N.с.: 3 doc. Менеджмент Harmony обещает, что новая компания будет более эффективна с точки зрения затрат (Владислав Серегин. Harmony намерена поглотить Gold Fields // РБК Daily, 2004.10.19). L.t.: effective from the point of view of expenses <...>интернет-реклама является наиболее эффективной с точки зрения затрат («Посткризисный мир — время цифровой рекламы» // РБК Daily, 2009.09.16).
2.	Direct equivalents (general use) Доходный, прибыльный, рентабельный (Lingvo Universal)
	Dohodnyj, pribyl'nyj, rentabel'nyj
	L.t.: lucrative, profitable, paying
	Ruscorpora: General use
RECOMMENDED TRANSLATION: Additional or irrelevant components Эффективный с точки зрения затрат Effectivnyj s točki zrenija zatrat L.t.: effective from the point of view of expenses	

163. Mobility and Hardship Scheme

Established by the International Civil Service Commission in 1989. Approved by the General Assembly in its resolution 44/198 as part of the package of measures emanating from the 1989 comprehensive review of conditions of service of staff in the Professional and higher categories (UNTERM Organization).

Calque and DT
Система надбавок за мобильность и работу в трудных условиях (UNTERM)
Sistema nadbavok za mobil'nost' i rabotu v trudnyh uslovijah
L.t.: the system of bonus for mobility and work under hard conditions
Ruscorpora: 0 matches The Internet: rarely used “А. Общие для обеих категорий сотрудников условия службы 1. Система надбавок за мобильность и работу в трудных условиях 1. признает, что сотрудники часто должны выполнять свои служебные обязанности в трудных условиях и что вызванная служебной необходимостью мобильность может приводить к нарушению привычного уклада жизни сотрудников; <...>” (UNESCO, 2012)
RECOMMENDED TRANSLATION: Calque and DT (see above)

164. Non-post requirements
Financial support needs not related to posts.

Additional or irrelevant components
Потребности, не связанные с финансированием должностей (UNTERM)
Potrebnosti, ne svjazannyje s finansirovaniem dolzhnostei
L.t.: requirements not connected to the financing of posts
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
Calque and DT is rarely, but used: Потребности, не связанные с должностями Potrebnosti, ne svjazannyje s dolzhnostyami L.t.: requirements, not connected to posts “Консультативный комитет запросил, но так и не получил подробную разбивку по каждой статье расходов в категории «Потребности, не связанные с должностями.»” ()
RECOMMENDED TRANSLATION: Calque and DT Потребности, не связанные с должностями Potrebnosti, ne svjazannyje s dolzhnostjami L.t.: requirements, not connected to posts

165. Programme support and development activities
United Nations Development Programme (UNTERM Organization).

Additional or irrelevant components
Оперативно-функциональное обслуживание и разработка программ (UNTERM)
Operativno-funkcional'noe obsluzhivanie i razrabotka programm
L.t.: efficient and functional service and programme development
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
Calque: мероприятия по поддержке и разработке программ meroprijatija po podderzhke i razrabotke programm L.t.: measures on the support and development of programmes Calque is rarely used, the UN term can be considered unique in its form.
RECOMMENDED TRANSLATION: Additional or irrelevant components (see above)

166. Programme support communication
Variante: project support communication (UNTERM Organization).

Additional or irrelevant components
Информационные средства содействия осуществлению программ (UNTERM)
Informacionnyje sredstva sodeistvija osushhestvleniyu programm
L.t.: information instruments of programme implementation assistance
Ruscorpora: 0 matches The Internet: not used Exclusive UN equivalent

RECOMMENDED TRANSLATION: Additional or irrelevant components
Информационные средства содействия осуществлению программ
Informacionnyje sredstva sodeistvija osushhestvleniyu programm
L.t.: information instruments of programme implementation assistance

167. Dependency rate salaries

Net salaries determined for staff with a primary dependent (UNTERM Organization).

1.	<p>Additional or irrelevant components Оклады по ставке для сотрудников, имеющих иждивенцев (UNTERM) Oklady po stavke dlja sotrudnikov, imeushhih izhdivincev L.t.: basic salary under the rate for the employees having dependents Ruscorpora: 0 matches The Internet: rare use «Комиссия также рекомендует Генеральной Ассамблее следующее: <...> предусмотреть при переводе на единую шкалу окладов сотрудников, получающих оклады по ставке для сотрудников, имеющих иждивенцев, на том основании, что они имеют на иждивении ребенка, выплату им про- межучетной надбавки в размере 6 процентов на такого находящегося на иждивении ребенка <...> (UN General Assembly, 2015).</p>
2.	<p>Additional or irrelevant components Compare: Dependency rate Экономика: ставка оклада для сотрудников, имеющих иждивенцев (Academic) Stavka oklada dlja sotrudnikov, imejushhih izhdivincev L.t.: rate of a basic salary for employees having dependents Ruscorpora: 0 matches</p>
<p>RECOMMENDED TRANSLATION: Additional or irrelevant components Оклады по ставке для сотрудников, имеющих иждивенцев Oklady po stavke dlja sotrudnikov, imeushhih izhdivincev L.t.: basic salary under the rate for the employees having dependents</p>	

168. Grantor

Eligible bestower of an easement, grant, or right, such as the one who establishes a trust and transfers his or her property to it (Business Dictionary).

One who gives something, especially ownership of a property (Macmillan).

1.	<p>Pure DT Лицо, предоставляющее право (UNCITRAL-1) Lico, predostavljaushhee pravo L.t.: a person/entity granting a right Ruscorpora: 0 full matches See the possible use: Правда, в этом случае предоставить право бесплатного проезда могут местные советы депутатов, если посчитают это необходимым (Ольга Антипенко. Правительство решило: на уроки школьники будут ездить бесплатно, а в кружки и к репетиторам – по талонам // Комсомольская правда, 2011.02.22). L.t.: local boards of deputies can grant a right of a free passenger fare В 2009 году Сбербанк по предложению «Яндекса» получил «золотую акцию» компании,</p>
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	предоставляющую право блокировать продажу более чем 25% акций (Евгений Красников. «Яндекс» предложил Грефу место в совете директоров // РБК Дейли, 2014.05.07) .
2.	Additional or irrelevant components Тот, кто передаёт или предоставляет право (Lingvo Economics) Tot, kto peredajot ili predostavljaet pravo L.t.: the one, who gives or offers the right Ruscorpora: Undefined form of a term
3.	Additional or irrelevant components Тот, кто даёт разрешение (Lingvo Economics) Tot, kto dajet razreshenije L.t.: the one who gives the permission Ruscorpora: Undefined form of a term
4.	Additional or irrelevant components Тот, кто предоставляет дотацию (Lingvo Economics) Tot, kto predostavljaet dotaciju L.t.: the one who gives the grant Ruscorpora: Undefined form of a term
5.	Additional or irrelevant components Тот, кто предоставляет субсидию (Lingvo Economics) Tot, kto predostavljaet subsidiju L.t.: the one, who gives the subsidy Ruscorpora: Undefined form of a term
RECOMMENDED TRANSLATION: Pure DT (Лицо), предоставляющее право (Lico), predostavljaushhee pravo L.t.: (a person/entity) granting a right	

169. Reportable condition

REPORTABLE CONDITION is a matter coming to the auditor's attention relating to SIGNIFICANT DEFICIENCIES in the design or operation of the entity's internal control that could ADVERSLY AFFECT an entity's ability to fulfill future obligations with customers and/or the satisfaction of liabilities (VentureLine).

1.	Additional or irrelevant components Ситуация, о которой необходимо сообщать (руководству) (IFC) Situacija, o kotoroj neobhodimo soobshhat' (rukovodstvu) L.t.: a situation which should be reported (to management) See the use: Ruscorpora: 0 full matches M.c.: 1 doc. (general use) О каждой аварийной ситуации необходимо сообщать начальнику цеха и не допускать к работе до устранения неполадок (Инструкция по охране труда для аппаратчика стерилизации консервов (1995-2003) // , 2002). L.t.: Each emergency situation should be reported to the workshop chief The Internet: not used, except for online glossaries and dictionaries.
2.	Additional or irrelevant components Обстоятельство, которое должно быть отражено в аудиторском заключении (отчёте аудитора) (Academic)

Obstojatel'stvo, kotoeje dolzhno byt' otrazheno v auditorskom zakljuchenii (otchyote auditora)
L.t.: a circumstance, which should be reflected in audit conclusion (report of an auditor)
Ruscorpora: 0 matches
The Internet: not used, except for online glossaries and dictionaries
RECOMMENDED TRANSLATION: Additional or irrelevant components
Обстоятельство, которое должно быть отражено в аудиторском заключении (отчёте аудитора) (Academic)
Obstojatel'stvo, kotoeje dolzhno byt' otrazheno v auditorskom zakljuchenii (otchyote auditora)
L.t.: a circumstance, which should be reflected in audit conclusion (report of an auditor)

170. Core Value Investors

“Core Value investors focus on buying companies at relatively low valuations on an absolute basis, in relation to the market or its peers, or in comparison to an individual stock's historical levels. Ownership Glossary” (Ownership Glossary)

“**Core value investing** involves buying the shares of companies with low stock valuations compared with similar companies or the market as a whole” (Zacks Investment Research).

Core Values

“A principle that guides an organization's internal conduct as well as its relationship with the external world. Core values are usually summarized in the mission statement or in a statement of core values”

(Business Dictionary).

Additional or Irrelevant Components
Инвесторы, которые вкладываются в крупные компании, ориентируясь на ключевые коэффициенты компании (IFC)
Investory, kotorye vkladivautsja v krupnyje kompanii, orientiruyas' na kluchevyje koefficienty kompanii
L.t.: the investors who invest into big companies being oriented by the core coefficients of the company
Ruscorpora: 0 full matches
The Internet: rarely used, not reliable sources
See the use:
Он считает, что банк привлекает инвестора быстрыми темпами развития: в последние несколько лет основные показатели банка растут приблизительно в два раза в год. (Alejnikova, 2008. Ruscorpora).
L.t.: a bank attracts an investor with its big development speed: within the several years the main indices of a bank have been growing approximately two times a year.
RECOMMENDED TRANSLATION: Calque and DT
Инвесторы, ориентирующиеся на ключевые коэффициенты (компании)
Investory, orientirujushhiesja na kluchevyje koefficienty;
L.t.: the investors, oriented at the core values (of a company).

171. Key item management reporting system

Project of the Management Policy Office scheduled to take place between 2002 and 2005; part of a management reform initiative aimed to increase the scope and level of information available to programme managers (UNTERM Organization).

Additional or irrelevant components
Система отчетности в области управления по основным направлениям деятельности (UNTERM)
Systema otchyotnosti v oblasti upravlenija po osnovnym napravlenijam deyatel'nosti

L.t.: the system of report in the field of mangement under the main courses of activity
Ruscorpora: 0 matches The Internet: not used, except for online dictionaries and glossaries Exclusive form of the UN term
RECOMMENDED TRANSLATION: Additional or irrelevant components Система отчетности в области управления по основным направлениям деятельности Systema otchyotnosti v oblasti upravlenija po osnovnym napravlenijam deyatel'nosti L.t.: the system of report in the field of mangement under the main courses of activity

172. Logical framework techniques; logframe

Logical framework (LogFrame) analysis

Management by objectives (MBO) applied to program or project design, monitoring, and evaluation. This approach consists of four steps: (1) establishing objectives, (2) establishing cause-and-effect relationships (causal linkages) among activities, inputs, outputs, and objectives, (3) identifying assumptions underlying the causal linkages, and (4) identifying objectively-verifiable measures for evaluating progress and success. It gets its name from the 4 x 4 matrix (frame) employed in its mapping: the columns (which represent the levels of program or project objectives) are called vertical logic, and rows (which represent measures for assessing progress) are called horizontal logic (Business Dictionary).

1.	Calque and DT Методы построения логических рамок (UNTERM) Metody postroenija logicheskikh ramok L.t.: the methods of logistics framework development Ruscorpora: 0 matches The Internet: not used
2.	Direct loan (transcription) Логфрейм Ruscorpora: 0 matches The Internet: actively used Логфрейм маркетинговый инструмент будущего, с помощью которого можно быстро решить, что, как и зачем поставлять заказчику. Термин лог-фрейм происходит от сокращенного названия логико-структурной матрицы, которая помогает создавать комплексный маркетинговый продукт (Trusov, 2007).
RECOMMENDED TRANSLATION: Direct loan (transcription) Логфрейм	

173. Management reform

Management reform underpins all other reforms and, as Secretary-General Kofi Annan observed: "Failure to carry through reform in any one of these areas can greatly reduce or nullify the value of reform in all the others."

The reforms aim to increase the UN's capability to comply with its principles, objectives and mandates more efficiently and effectively, while improving transparency, accountability, and integrity (Center for UN Reform Education).

1.	Additional or irrelevant components Реформа государственного управления (UN-1) Reforma gosudarstvennogo upravlenija L.t.: the reform of public management
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	<p>Ruscorpora: М.с.: 8 doc., N.с.: 5 doc. Не следует рассчитывать на кардинальное изменение ситуации в результате планируемой Кремлем и безусловно необходимой реформы государственного управления. (Государство и олигархия (2003) // «Завтра», 2003.06.26) L.t.: the reform of public management</p>
2.	<p>Calque and DT Реформа системы управления Reforma systemy upravlenija L.t.: the reform of management system Ruscorpora: М.с.: 2 doc., N.с.: 3 doc. Реорганизация была проведена в рамках реформы системы управления главками, которую регулятор объявил в августе (Александра Баязитова. Московское управление ЦБ сократило топов с неоднозначной репутацией // Известия, 2014.01.29).</p>
3.	<p>Additional or irrelevant components Реформа в системе государственного управления (Ruscorpora) Reforma systemy upravlenija L.t.: the reform of management system Ruscorpora: М.с.: 1 doc., N.с.: 1 doc. Проведение структурных реформ в системе государственного управления лесным хозяйством обусловлено необходимостью создания конкурентоспособной рыночной среды в области лесопользования и воспроизводства ресурсов (Методические основы оценки трудоемкости выполнения государственных функций управления лесным хозяйством (2004) // «Лесное хозяйство», 2004.02.17).</p>
4.	<p>Additional or irrelevant components Реформа (всей) системы государственного управления (Ruscorpora) Reforma (vsej) sistemy gosudarstvennogo upravlenija L.t.: a reform of the whole system of public management Ruscorpora: М.с.: 1 doc., N.с.: 4 doc. Повышение качества и доступности услуг для населения Томской области осуществляется в рамках реформы системы государственного управления (административной реформы), одобренной правительством в 2005 году (Томичи не будут предъявлять 75 видов документов при получении услуг // – РИА Новости, 2012.07.03). После становления России как независимого государства и реформы всей системы государственного управления в области охраны окружающей среды встал вопрос о подготовке издания Красной книги Российской Федерации на новой политической и административной основе (Красная книга Российской Федерации. Справка // РИА Новости, 2009.01.19). L.t.: a reform of the whole system of public management</p>
5.	<p>Additional or irrelevant components Реформа системы общего государственного управления (Ruscorpora) Reforma sistemy obshhego gosudarstvennogo upravlenija L.t.: a reform of the system of general public management. Ruscorpora: N.с.: 1 doc. Сегодня центральными задачами является построение системы интенсивного воспроизводства ВВП и коренная реформа системы общего государственного управления (Андрей Лубенский. Эксперт: ошибки правительства загоняют Украину в «долговую яму» // Новый регион 2, 2008.06.19).</p>
6.	<p>Calque</p>

Реформа управления (Lingvo)
Reforma upravljenija
L.t.: reform of management
Ruscorpora: M.c.: 11 doc., N.c.: 40 doc. Однако, видимо, реформа управления не должна стоять на месте (Леонид Злотин. Водяное спокойствие // Известия, 2013.09.04).
RECOMMENDED TRANSLATION: Calque Реформа управления Reforma upravljenija L.t.: reform of management

174. Disclaimer/Disclaimer clause (in contract)

Full Definition of DISCLAIMER

1a : a denial or disavowal of legal claim : relinquishment of or formal refusal to accept an interest or estate

b : a writing that embodies a legal disclaimer

2a : DENIAL, DISAVOWAL **b** : REPUDIATION (Merriam-Webster).

A disclaimer is a defensive measure, used generally with the purpose of protection from unwanted claims or liability. A restaurant may disclaim responsibility for loss or damage to a customer's Personal Property, or a disclaimer clause in a contract might set forth certain promises and deny all other promises or responsibilities.

A disclaimer of Warranty, which is provided for in the Uniform Commercial Code, limits a warranty in the sale of goods. It may be general or specific in its terms (West's Encyclopedia of American Law).

1.	Additional or irrelevant components Статья договора, предусматривающая отказ от его условий (IFC) Stat'ja dogovora, predusmatrivajushhaja otkaz ot ego uslovij L.t.: a paragraph of an agreement stipulating the refusal from its conditions. Ruscorpora: 0 matches
2.	Direct equivalent Защитительная оговорка (IFC) Zashh'ititel'naja ogovorka L.t.: protective clause Ruscorpora: 0 matches
3.	Disclaimer Pure DT Отказ от права (IFC) Otkaz ot prava L.t.: the denial of the right Ruscorpora (general use): M.c.: 14 doc., N.c.: 24 doc. Эти деньги он может заработать за отказ от прав на использование товарного знака Infiniti, под которым с 2008 года выпускает принтеры и чернила для широкоформатной печати (Алексей Захаров. Nissan не отстояла право на Infiniti // РБК Дейли, 2013.08.01).
4.	Direct loan (transcription) Дисклеймер (Ruscorpora) Ruscorpora: N.c.: 2 doc. «Также существует риск ответных мер российского правительства, которые могут привести к аресту активов фонда», — отмечает Templeton Russia в дисклеймере о рисках (Иван Ткачев. Фонд Мобиуса сократил долю России в портфеле на четверть // РБК Дейли, 2014.06.03).

RECOMMENDED TRANSLATION: Direct loan (transcription)

Дисклеймер

175. Policy “Comply or explain”

The “comply or explain” approach recognises that good governance cannot be constrained by ever-increasing statutory regulations which tend towards a “one size fits all” solution.

The principle of “comply or explain” means that companies are accountable to shareholders who can exercise sanctions rather than being accountable to a regulator such as the Securities and Exchange Commission (SEC) in the US (Financial Times Lexicon).

1.	Additional or irrelevant components
	Политика соблюдения требований или представления веских причин несоблюдения (IFC)
	Politika sobludenija trebovanij ili predstavlenija veskyh prichin nesobludenija
	L.t.: the policy of the fulfillment of the requirements or the offer of the solid reasons of non-fulfillment
	Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
	Calque
	Принцип «соблюдай или объясняй» (Ruscorpora)
	Prinzip “sobludaj ili ob”jasnjaj”
	L.t.: the principle “obey or explain”
	Ruscorpora: N.c.: 1 doc. По его словам, эмитенты премиум-сегмента в Великобритании должны соблюдать кодекс корпоративного управления в полном объеме (по принципу «соблюдай или объясняй») (Антон Вержбицкий. ММББ-РТС предложит листинг класса премиум // РБК Дейли, 2012.03.29).
	The Internet: К публичным компаниям традиционно предъявляются повышенные требования в части раскрытия информации о любых отклонениях от стандартных правил – изменении компетенции органов управления, порядка принятия решений и т.п., формулируемые в виде принципа «соблюдай или объясняй» (comply or explain) (Alehnovich, 2012).
	RECOMMENDED TRANSLATION: Calque Принцип «соблюдай или объясняй» Prinzip “sobludaj ili ob”jasnjaj” L.t.: the principle “obey or explain”

176. Reserved matter

A subject upon which the National Assembly for Wales and the Scottish Parliament may not legislate as set out in the legislation (Academic).

1.	Additional or irrelevant components
	Вопрос, который следует предварительно утвердить акционерами, самой компанией, либо иными вовлеченными лицами (IFC)
	Vopros, kotorij sledujet predvaritel’no utverdit’ akcionerami, samoj kompaniey, libo inymi vovlechyonnymi licami
	L.t.: an issue which should be previously confirmed by the shareholders, the company itself or other persons/entities involved

	Ruscorpora: 0 matches The Internet: not used, except for online dictionaries and glossaries
2.	Calque Финансы: Исключительные вопросы (Academic)
	Finance: Iskluchitel'nyje voprosy
	L.t.: Exceptional issues
	Ruscorpora: M.c.: 0 doc.
RECOMMENDED TRANSLATION: Calque Исключительный вопрос Iskluchitel'nyj vopros L.t.: Exceptional issue	

177. Shareholder of record, stockholder of record, holder of record, owner of record

The stockholder whose name is registered on the books of the corporation as owning the shares at a particular time.

Shareholder, shareowner, stockholder - someone who holds shares of stock in a corporation (Farlex).

1.	Additional or irrelevant components Лицо, указанное в учетных записях в качестве зарегистрированного держателя ценных бумаг эмитента (IFC)
	Lico, ukazannoe v uchyotnih zapisjah v kachestve zaregistrirovannogo derzhatelja cennyh bumag
	L.t.: a person/entity indicated in the record statements as a registered holder of the securities of the issuer
	Ruscorpora: 0 matches
2.	Additional or irrelevant components Экономика: владелец именной акции, зарегистрированный в реестре акционеров компании (Academic)
	Ekonomika: Vladelec imennoj akcii, zaregistrirovannyj v reestre akcionerov
	L.t.: Economy: the owner of a nominal share, registered in a shareholder registry
	Ruscorpora: 0 matches
3.	Direct translation equivalent (Stockholder of record) Зарегистрированный акционер (Lingvo; Academic)
	Zaregistrirovannyj akcioner
	L.t.: registered shareholder
	Ruscorpora: M.c.: 2 doc. Однако через некоторое время, когда зарегистрированные акционеры , пересчитав друг друга, поняли, что число голосующих акций у них на руках явно превышает 45%, счетная комиссия подписала авторой протокол, в котором была указана новая цифра — 48,6%. (Глеб Столяров. Чужие среди своих (2002) // «Дело» (Самара), 2002.07.25).
4.	Pure DT Лицо, зарегистрированное в реестре акционеров Зарегистрированное лицо в реестре (акционеров) (Ruscorpora)
	Lico, zaregistrirovannoje v reestre akcionerov
	Zaregistrirovannoje lico v reestre akcionerov
	L.t.: a person/entity registered in a shareholder registry A registered person/entity in a shareholder registry

	<p>Ruscorpora: M.c.: 3 doc., N.c.: 4 doc. Лицо, зарегистрированное в реестре акционеров Общества, обязано своевременно информировать держателя реестра акционеров об изменении своих данных (Свицова Раиса специалист ОАО 'Газпром'. Как Оформить Права Собственности на Акции? // Труд-7, 2003.04.23).</p>
5.	<p>Calque and DT Акционер, зарегистрированный в реестре (акционеров) (Ruscorpora) Акционер, zaregistrirovannyj v reestre akcionerov L.t.: a person/entity registered in a shareholder registry Ruscorpora: N.c.: 1 doc. Право на участие в собрании получают акционеры, зарегистрированные в реестре акционеров по состоянию на 12 ноября 2004 года (Итоговый выпуск (вечерний) – 16.11.04 18:32 – Екатеринбург // Новый регион 2, 2004.11.17).</p>
6.	<p>Direct translation equivalent + calque (Holder of record) Зарегистрированный владелец акции (Lingvo Economics; Academic) Zaregistrirovannyj vladelec akcii L.t.: a registered owner of a share Ruscorpora: N.c: 3 matches (not full) По состоянию на 13 мая 2002 года в реестре акционеров ОАО "Газпром" зарегистрированы более 500 тысяч владельцев акций, проживающих в Российской Федерации и за рубежом, что не позволяет пригласить всех акционеров для участия в собрании (Совет директоров ОАО 'ГАЗПРОМ'. Информационное Сообщение // Труд-7, 2002.05.28).</p>
7.	<p>Direct equivalent + calque Зарегистрированный держатель акции (Academic) Zaregistrirovannyj derzhatel' akcii L.t.: a registered shareholder Ruscorpora: 1 match (not full) По словам г-на Касенова, на собрании были зарегистрированы держатели 48% голосующих акций, представитель государства регистрацию не прошел. (Андрей Жуков, Санкт-Петербург. Черда собрания акционеров // РБК Daily, 2009.05.14)</p>
8.	<p>Calque and DT Зарегистрированный владелец именной акции (Academic) Zaregistrirovannyj vladelec imennoj akcii L.t.: a registered owner of a nominal share Ruscorpora: 0 matches</p>
9.	<p>Direct equivalent (Owner of record) Зарегистрированный владелец (Lingvo Economics) Zaregistrirorvannyj vladelec L.t.: a registered owner Ruscorpora: general meaning</p>
10.	<p>Direct equivalent (general meaning) (Owner of record) Собственник (Lingvo Economics) Sobstvennik L.t.: owner Ruscorpora: general meaning</p>
<p>RECOMMENDED TRANSLATION: Pure DT (Лицо), зарегистрированное в реестре акционеров (Lico), zaregistrirovannoje v reestre akcionerov</p>	

L.t.: (a person/entity) registered in a shareholder registry

178. Treasury shares, treasury stock

US term for corporate stock reacquired by the issuing firm to (1) hold in its control to frustrate a takeover attempt, (2) reissue it to the public at a later date for a better price, (3) cancel (retire) it to reduce number of outstanding shares and thus increase earnings per share. When held by the issuing firm, treasury stock accrues no dividend and has no voting power. It is recorded in the issuer's books at its acquisition cost (called cost method) or at its par value (called par value method). In either case, retained earnings equal to its acquisition cost are appropriated. In the issuer's balance sheet, it is shown as a deduction in arriving at stockholders' equity, and is ignored when computing the ratios that measure value per common stock (Business Dictionary).

See T-bills.

1.	<p>Additional or irrelevant components Акции выпущенные, а затем выкупленные компанией-эмитентом (IFC) Akcii vipushhennie, a zatem vykuplennie kompaniej-emitentom L.t.: the shares issued and then bought out by the issuer company Ruscorpora: 0 matches</p>
2.	<p>Additional or irrelevant components Собственная акция компании, хранящаяся в её финансовом отделе (Lingvo Economics) Sobstvennaja akcija kompanij, hranimaja v jejo finansovom otdele L.t.: an own share of a company, being kept in a financial department Ruscorpora: 0 matches</p>
3.	<p>Additional or irrelevant components Свои же акции, приобретённые корпорацией-эмитентом (Lingvo Law) Svoi zhe akcii, priobretjonnyje korporacijej-emitentom Own shares, having been acquired by the issuer corporation Ruscorpora: 0 matches</p>
4.	<p>Pure DT Выкупленная у акционеров акция (Academic) Vykuplennaja u akcionerov akcija A share bought back from the shareholders Ruscorpora: 0 matches</p>
5.	<p>Pure DT Акция в собственности компании (Academic) Akcija v sobstvennosti kompanii A share in the ownership of a company Ruscorpora: N.c.: 2 doc. 7,2% акций в собственности компании «Северсталь» (Человек президента // РБК Daily, 2007.03.30).</p>
6.	<p>Calque Казначейская ценная бумага (Lingvo Economics) Kaznachejskaja cennaja bumaga L.t.: treasury share Ruscorpora: M.c.: 1 doc., N.c.: 4 doc.</p>
<p>RECOMMENDED TRANSLATION: Calque Казначейская ценная бумага Kaznachejskaja cennaja bumaga</p>	

179. Unqualified opinion

Independent auditor's declaration that he or she has no reservation in certifying that the audited firm's financial statements (1) adequately disclose material information, (2) present fairly its financial position, and (3) show results of its operations in conformity with the provisions GAAP (Business Dictionary).

Auditor's opinion of a financial statement, given without any reservations. Such an opinion basically states that the auditor feels the company followed all accounting rules appropriately and that the financial reports are an accurate representation of the company's financial condition. **Opposite of** qualified opinion (InvestorWords).

1.	Calque and DT
	Мнение без оговорок (аудит) (IFC)
	Mnenie bez ogovorok (audit)
	L.t.: an opinion without reservations (audit)
	Ruscorpora: 0 matches The Internet: often used “Аудиторское заключение содержит четко выраженное мнение в письменной форме о финансовой отчетности. Мнение без оговорок (безусловно положительное мнение) выражается в том случае, когда аудитор приходит к выводу, что финансовая отчетность представляет достоверный и справедливый взгляд или представлена справедливо во всех существенных аспектах, в соответствии с применяемой основой представления финансовой отчетности” (AS-Audit).
2.	Pure DT
	ауд. безусловно-положительное заключение аудитора (Academic)
	Bezuslovno-polozhitel'noje zakljuchenije auditora
	L.t.: unconditionally positive decision of an auditor
	Ruscorpora:
3.	Pure DT (incomplete term)
	положительное заключение аудитора (Ruscorpora)
	polozhitel'noje zakljuchenije auditora
	L.t.: positive decision of an auditor
	Ruscorpora: М.с.: 2 doc. Было принято к сведению положительное заключение аудитора (международной компании КР МG) о достоверности отчетности «ЛУКОЙЛ-Пермь», заслушан отчет и проведены выборы членовсовета директоров. (Годовое собрание акционеров (2003) // «Нефтяник» (Пермь), 2003.05.27)
4.	Pure DT
	Безусловно положительное аудиторское заключение (Academic)
	Bezuslovno polozhitel'noje auditorskoje zakljuchenije
	L.t.: unconditionally positive auditor decision
	Ruscorpora: 0 matches
5.	Pure DT (incomplete term)
	Положительное аудиторское заключение (Academic)
	Polozhitel'noje auditorskoje zakljuchenije
	L.t.: positive auditor decision

	Ruscorpora: M.c.: 1 doc., N.c.: 5 doc. По словам первого зампреда СМП Банка Александра Левковского, наличие положительного аудиторского заключения , подписанного авторитетной международной аудиторской компанией, является обязательным условием для всех видов кредитных, корреспондентских и иных отношений любых банков (Анастасия Алексеевских. Иностраный аудит для госкомпаний просят оставить // Известия, 2014.03.13).
6.	Direct equivalent (general meaning) Неквалифицированное заключение (Academic) Nekvalificirovannoje zaključenje L.t.: unqualified decision Ruscorpora: N.c.: 1 doc. В октябре 2009 года гендиректор «Севмаш» Николай Калистратов заявил: «Из-за неквалифицированного заключения контрактов в 2004 году «Севмаш» до сих пор находится в тяжелом экономическом положении, и мы, безусловно, рады, что государство оказывает нам помощь в размере 4 млрд рублей» (Алексей Гриминчук. Танкеры потопят «Севмаш» // РБК Daily, 2009.12.30).
RECOMMENDED TRANSLATION: Calque and DT Мнение без оговорок (аудит) Mnenie bez ogovorok (audit) L.t.: an opinion without reservations (audit)	

180. Qualified opinion

Independent auditor's opinion, (given as part of an audit report) stating: (1) the audit was restricted in scope otherwise the financial statements present fairly the financial position of the firm, or (2) the audit was unrestricted and for the entire accounting period but an unqualified opinion cannot be expressed because (a) the account books and records do not completely reflect conditions that conform to the provisions of GAAP, (a) there has been a material change (between accounting periods) in accounting policies or in the methods of their application, (c) there are significant uncertainties regarding assumptions underlying the financial statements, (d) the auditor was unable to conduct complete verification of the accuracy of the accounting records due to certain omissions, (e) the auditor and the management were unable to reach a compromise agreement regarding method of treatment or valuation of certain assets, and/or (f) the management was unwilling or unable to correct certain unacceptable practices or situations (Business Dictionary).

A qualified opinion is a written statement by a certified public accountant in his or her audit report, stating that the financial statements of a client are fairly presented, except for a specified issue (Accounting Tools Dictionary).

1.	Calque and DT Мнение с оговорками (аудит) (IFC) Mnenije s ogovorkami (audit) L.t.: an opinion with reservations (audit) Ruscorpora: N.c.: 1 doc. Генеральный директор «Альт-Аудит» Павел Серебряков заметил РБК daily, что недостоверность бухгалтерской отчетности в приказах ЦБ не указана как основание для отзыва лицензий у Промбанка и Векомбанка, а мнение с оговорками является «модифицированным», а не «положительным». (Марина Максимова. АСВ составило список «комфортных» аудиторов // РБК Дейли, 2012.04.12)
2.	Pure DT ауд. условно-положительное заключение аудитора (Academic) Uslovno-polozhitel'noje zaključenje auditora

	L.t.: conditionally positive resolution of an auditor Ruscorpora: 0 matches
3.	Pure DT Условно положительное аудиторское заключение (Academic) Uslovno polozhitel'noje auditorskoje zakljuchenije L.t.: conditionally positive auditor resolution Ruscorpora: 0 matches
4.	Pure DT Аудиторское заключение с оговорками (Academic) Auditorskoje zakljuchenije s ogovorkami L.t.: positive auditor resolution with reservations Ruscorpora: 0 matches See the use: По словам представителя комитета, юридическое управление ЗС в целом дало положительное заключение на законопроект с некоторыми оговорками (Андрей Жуков, Санкт-Петербург. Сбой в партнерстве // РБК Daily, 2008.03.25). L.t.: positive resolution with some reservations
5.	Additional or irrelevant components Заключение аудитора на основании ограниченной аудиторской проверки (Academic) Zakljuchenije auditora na osnovanii ogranichennoj auditorskoj proverki L.t.: a resolution of an auditor based on a restricted auditor verification Ruscorpora: 0 matches
6.	Additional or irrelevant components Квалифицированное заключение аудитора по отчетности компании (Academic) Kvalificirovannoje zakljuchenije auditora po otchyotnosti kompanii L.t.: a qualified resolution of an auditor about the account of a company Ruscorpora: 0 matches
7.	Direct equivalent (general meaning) Квалифицированное заключение (LingvoEconomics; Academic) Kvalificirovannoje zakljuchenije L.t.: a qualified decision Ruscorpora: М.с.: 1 doc., N.с.: 3 doc. Для того чтобы давать квалифицированные заключения , нужны национальные инфраструктуры, приборы, штаты специалистов, законодательная база (Ивойлова Ирина. Нехорошая Квартира // Труд-7, 2002.11.29).
8.	Calque (general meaning) Квалифицированное мнение (LingvoEconomics; Academic) Kvalificirovannoje mnenije L.t.: a qualified opinion Ruscorpora: М.с.: 2 doc., N.с.: 2 doc. В совет вошли представители общественных организаций, ученые, эксперты, способные высказывать независимое квалифицированное мнение и отстаивать его (Комендант Татьяна. ГДЕ ТУТ НАШИ, ГДЕ ЧУЖИЕ? // Труд-7, 2005.01.14).
	Calque and DT Мнение с оговорками (аудит) Mnenie s ogovorkami (audit) L.t.: an opinion with reservations (audit)

181. Support for technical services

An arrangement that reimburses United Nations agencies and United Nations regional commissions for a portion of their costs in providing technical support services to UNDP programmes and projects, at various stages of the programme or project cycle (UNTERM Organization).

Technical support

User-friendly assistance for individuals having technical problems with electronic devices. The technical support team is composed of individuals that are familiar with the ins and outs of a device. With this knowledge, they are able to troubleshoot most problems that a user experiences. Information on how to reach technical support is usually provided with the packaged materials included with a device. Technical support may be provided over the phone, through email, or with a live-chat interface (Business Dictionary).

Additional or irrelevant components
Оперативно-функциональное обслуживание технических услуг (UNTERM)
Operativno-funkcionalnoe obsluzhivanie tehniceskikh uslug
L.t.: an operational and functional service for technical attendance/service
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
Direct translation equivalent is often used Техническая поддержка Technical support L.t.: Technical support “<...>Разработка проекта, дизайн и программная разработка: ООО «Компания Сайтсофт». Техническая поддержка: ООО "РН-Информ" <...>” (Rosneft Oil Company).
RECOMMENDED TRANSLATION: Direct equivalent Техническая поддержка Technical support L.t.: Technical support

182. Family assembly

A Family Assembly is a formal forum where all family members can discuss business and family issues, and how the latter are impacting on the former (Bernand, 2012).

Calque and DT
Формальное собрание семейной компании (IFC)
Formal'noe sobranie semejnoj kompanii
L.t.: the formal assembly of a family company
Ruscorpora: 0 matches The Internet: rarely used
RECOMMENDED TRANSLATION: Calque and DT Формальное собрание семейной компании Formal'noe sobranie semejnoj kompanii L.t.: the formal assembly of a family company

183. Frameworks and guidelines for Internal Controls

See Internal Controls

Additional or irrelevant components
Концептуальная основа и инструкции по внутреннему контролю (IFC)
Konceptual'naja osnova i instrukcii po vnutrennemu kontrolju
L.t.: a conceptual base and instructions on internal control
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
RECOMMENDED TRANSLATION: Calque
Рамки и направления внутреннего контроля
Ramki i napravlenija vnutrennego kontrolja
L.t.: Frameworks and guidelines of Internal Control

184. Group cost index; group index

In the context of reimbursement of COE⁴, index used to update the COE reimbursement rates for each group of equipment categories. Each Member States would develop their indices relating to military equipment costs and the indices from the various Member States would be averaged. The resulting average index would then be applied to each category (UNTERM Organization).

Additional or irrelevant components
Индексация существующих ставок возмещения (UNTERM)
Indeksacija sushhestvuyushih stavok vozmeshhenija
L.t.: an indexation of the existing rates of reimbursement
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
Calque is often used
Групповой индекс (цен)
Grupovoj indeks (tzen)
L.t.: group (cost) index
“Групповой индекс цен учитывает динамику цены всех товаров в выборке, рассчитывается как сумма цен текущего периода в отношении к сумме цен базисного периода” (Utmagazine).
Unique form of the UN term: Индексация существующих ставок возмещения (UNTERM).
Calque and DT
Индекс по категориям
Index po kategorijam
L.t.: Index under the categories
“Рабочая группа рекомендовала увеличить максимальную величину среднеквадратического отклонения до 25 процентов, как указано в приложении I.A и II.C ее доклада, и включить ставки расходов на основное имущество и самообеспечение в бюджеты операций по поддержанию мира на 2001/02 финансовый год с использованием индексов по категориям” (UN General Assembly, 2001).

⁴ Contingent Owned Equipment

RECOMMENDED TRANSLATION: Calque and DT**Индекс по категориям****Indeks po kategorijam****L.t.: Index under the categories****Or****Calque****Групповой индекс (цен)****Grupповoj indeks (cen)****L.t.: group (cost) index****185. Enterprise Resource Planning**

A process by which a company (often a manufacturer) manages and integrates the important parts of its business. An ERP management information system integrates areas such as planning, purchasing, inventory, sales, marketing, finance, human resources, etc. (Investopedia).

1.	Calque and DT
	Планирование общеорганизационных ресурсов (UNTERM)
	Planirovanie obshheorganizacionnyh resursov
	L.t.: the planning of the existing general and organizational resources
Ruscorpora: 0 matches	
2.	Additional or irrelevant components
	Система планирования и управления ресурсами предприятия (Academic)
	Sistema planirovanija i upravljenija resursami predprijatija
	L.t.: systems of planning and management of the enterprise resources
Ruscorpora: 0 matches	
3.	Calque and DT
	Система планирования ресурсов предприятия (Ruscorpora)
	Systema planirovanija resursov predprijatija
	L.t.: the system of planning of enterprise resources
	Ruscorpora: M.c.: 1 doc., N.c.: 3 doc.
И мы вновь увидели возврат интереса как к ERP (enterprise resource planning system, система планирования ресурсов предприятия), так и к CRM-системам (customer relationship management, управление взаимоотношениями с клиентами) («Технология Kinect может быть применена в бизнес-приложениях» // РБК Daily, 2010.12.07).	
4.	Calque
	Планирование ресурсов предприятия (Academic)
	Planirovanije resursov predprijatija
	L.t.: the planning of enterprise resources
Ruscorpora: 0 matches	
5.	Calque
	Планирование корпоративных ресурсов (Academic)
	Planirovanije korporativnyh resursov
	L.t.: the planning of corporate resources
Ruscorpora: 0 matches	
6.	Direct equivalent
	<i>сокр.</i> ERP <i>упр., учет.</i> планирование бизнес-ресурсов (Academic)
	Planirovanije biznes-resursov
L.t.: the planning of business resources	

Ruscorpora: 0 matches
RECOMMENDED TRANSLATION: Calque and DT Система планирования ресурсов предприятия Systema planirovanija resursov predprijatija L.t.: the system of planning of enterprise resources

186. Managerial support services

An administrative overhead fee to offset the costs of supporting projects funded through other resources (UNTERM Organization).

Pure DT Расходы по вспомогательному обслуживанию (UNTERM)
Rashody po vspomogatel'nomu obsluzhivaniyu
L.t.: expenses under the support service
Ruscorpora: 0 matches The Internet: rarely used The use of the preposition “на” instead of “по”: “<...> некоторые учреждения системы Организации Объединенных Наций применяют 7-8-процентную ставку возмещения расходов на вспомогательное обслуживание программ и одновременно с этим применяют также другие меры... <...>” (UN Economic and Social Council, 2013)
RECOMMENDED TRANSLATION: Pure DT Расходы на вспомогательное обслуживание Rashody na vspomogatel'noje obsluzhivaniye L.t.: expenses on/for the support service

187. Self-sustainment standards

performance standards for self-sustainment

Include specifications regarding the capacity and/or capability of catering facilities, communications nets, office equipment, electrical power generators, the level or type of minor engineering works, explosive ordnance disposal (EOD), laundry and cleaning, tentage/rigid structure accommodation, medical support, observation and surveillance, NBC protection, etc. Only when those standards are met is the troop contributor eligible for reimbursement (UNTERM Organization).

Calque and DT Нормы материально-технического самообеспечения (UNTERM)
Normy material'no-tehnicheskogo samoobespechenija
L.t.: the standards of the material and technical self-sustainment
Ruscorpora: 0 full matches The Internet: rarely used except for online glossaries and dictionaries Compare: Ruscorpora: 4 doc.: Calque and DT (short form) нормы материального обеспечения L.t.: the standards of the material sustainment 1 doc.: нормы материального и денежного обеспечения

L.t.: the standards of the material and funds sustainment

The Internet: calque is rarely, but used

Calque

Нормы самообеспечения

Normy samoobespecheniya

L.t.: the standards of self-sustainment

“Рабочая группа также рекомендовала включить нормы самообеспечения в бюджеты операций по поддержанию мира на 2001/02 финансовый год с использованием индексов по категориям, как указано в приложении П.С к ее докладу” (UN General Assembly, 2001).

RECOMMENDED TRANSLATION: Calque

Нормы самообеспечения

Normy samoobespechenija

L.t.: the standards of self-sustainment

188. Senior Executive Service

See Chief Executive Officer

The Senior Executive Service consists of federal employees who report directly to Presidential appointees. These leaders are the link between the politics and administration of the US federal government (Roberts, 2016).

1.	Additional or irrelevant components
	Категория старших руководящих сотрудников (UNTERM)
	Kategorija starshih rukovodjashhih sotrudnikov
	L.t.: the category of senior executive officers
2.	Ruscorpora: 0 matches
	The Internet: rarely used, mostly in the online dictionaries and glossaries
	Calque and DT (a specific meaning)
	<i>Химическое оружие</i> : Служба высших государственных служащих (SES) (Academic)
	Slyzhba vysshih gosudarstvennyh sluzhashhih
	L.t.: <i>chemical weapon</i> the service of senior executive employees
	Ruscorpora: 0 matches
	The Internet: rare use including the management sphere: “Служба высших государственных служащих является особой системой управления чиновниками, которые занимают высшие государственные должности в центральном аппарате правительственных ведомств” (Lobanov, 2004).
	Calque is often used: Группа высших должностных лиц Gruppa vysshih dolzhnostnyh litz
	L.t.: The group of senior executive officers “Группа высших должностных лиц включает в себя четырех заместителей Генерального директора (ЗГД) и четырех помощников Генерального директора (ПГД)” (WIPO).
RECOMMENDED TRANSLATION:	
Calque	
Группа высших должностных лиц	
Gruppa vysshih dolzhnostnyh lic	

L.t.: The group of senior executive officers

189. Special Account for Travel Services

Special account of expenses for covering the costs of trips.

Additional or irrelevant components Специальный счет расходов на обеспечение проезда (UNTERM)
Specialnyj schyot rashodov na obespechenie proezda
L.t.: a special expense account for travel support
Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
The use of another form: Additional or irrelevant components Специальный счет расходов по обслуживанию поездов Spetsialnyi schet rashodov po obsluzhivaniju poezdok L.t.: a special expense account for travel service “Что касается использования услуг по организации поездов, предоставляемых внешними подрядчиками в целях снижения расходов на операции по обслуживанию поездов, то Управление централизованного вспомогательного обслуживания рассмотрит вопрос об экономической целесообразности использования подобного механизма обслуживания в ходе пересмотра условий контракта на обеспечение транспортных услуг” (Reverso Context).
RECOMMENDED TRANSLATION: Additional or irrelevant components Специальный счет расходов по обслуживанию поездов Specialnyj schyot rashodov po obsluzhivaniju poezdok L.t.: a special expense account for travel service

190. Career development system

The Career Development System includes two workshops, one for individuals and one for managers: **For Individuals** — *Managing Your Career* matches employee-motivated strengths with the needs of current and future positions at Northwestern. This approach helps employees to develop ways of growing *into* a role, instead of simply growing *out* of it. **For Managers** — *Managing Development Planning* is designed to help managers better understand their employees' career motivators and use that information in fostering development. This workshop explores the premise that better professional development conversations lead to more engaged and productive employees (Northwestern. Human Resources).

1.	Calque and DT Система организации и планирования карьеры (IFC) Sistema organizacii i planirovanija kar'jery L.t.: the system of career organization and planning Ruscorpora: 0 matches The Internet: not used
2.	Calque Система карьерного роста (Academic) Sistema kar'jernogo rosta L.t.: the system of a career growth Ruscorpora: 0 matches The Internet: often used

	“Система карьерного роста слабо проектируется в тех компаниях и подразделениях, где имеется низкая вертикаль управления” (Cherapanov, 2014).
RECOMMENDED TRANSLATION: Calque	
Система карьерного роста	
Systema kar'jernogo rosta	
L.t.: the system of a career growth	

191. Competency assessment

Evaluating an employee's performance based on pre-defined competencies and their behavioural indicators, in turn is called competency based assessment (Management Study Guide).

Competency: an ability or skill (Merriam-Webster).

1.	Calque and DT
	Оценка профессиональных качеств (UN-1)
	Ocenka professional'nyh kachestv
	L.t.: the assessment of professional skills
	Ruscorpora: N.c.: 11 doc., M.c.: 3 doc. "Система общественных оценок профессиональных качеств выпускников вузов как претендентов на рынке труда"(Ирина Радова. Выпускника вуза доведут до ума // Известия, 2006.07.18). L.t.: the assessment of professional skills Оценка твоих профессиональных качеств специалистами необходима (Михаил Калужский, Юрий Козырев. Правда хорошего снимка // «Русский репортер», № 1 (1), 17-24 мая 2007, 2007). L.t.: the assessment of your professional skills by specialists
See the use: <...>Майя Михайловна дала высокую оценку профессиональным качествам вновь назначенного руководителя Большого балета Бориса Акимова) <...>(Бирюков Сергей. МАЙЯ ПЛИСЕЦКАЯ: МОЙ БОГ - РОДИОН ЩЕДРИН // Труд-7, 2000.11.18). L.t.: Maya Mihailovna gave a high assessment to the professional qualities (in the Russian language – dative case) of manager appointed...	
2.	Direct equivalent
	Деловая лексика: профессиональная аттестация (Academic)
	Delovaja leksika: professional'naja attestacija
	L.t.: business vocabulary: professional assessment
	Ruscorpora: M.c.: 4 doc., N.c.: 8 doc. Знание этой книги требуется при профессиональной аттестации во всех учреждениях и организациях Туркмении (Топ-28 самых эксцентричных реформ Туркменбаши // РИА Новости, 2006.12.21).
RECOMMENDED TRANSLATION: Direct equivalent	
Профессиональная аттестация	
Professional'naja attestacija	
L.t.: business vocabulary: professional assessment	

192. Convertible bonds

A bond that can be converted into a predetermined amount of the company's equity at certain times during its life, usually at the discretion of the bondholder (Investopedia).

1.	Calque and DT
	Облигации, конвертируемые в акции (IFC)
	Obligacii, konvertirujemyje v akcii
	L.t.: the securities converted into shares

	Ruscorpora: 0 matches
2.	<p>Calque Конвертируемые облигации (Ruscorpora) Konvertirujemyje obligacii L.t.: convertible bonds</p> <p>Ruscorpora: М.с. 1 doc. Акционеры НК «ЮКОС»: группа МЕНАТЕП (60,5%), фонд Veteran Petroleum (10%), портфельные инвесторы (10,6%), под конвертируемые облигации UBS зарезервировано 2,5% акций, в АДР конвертировано 12,8%. (Татьяна Лысова. Михаил Ходорковский: «По цене я не торговался» (2003) // «Восточно-Сибирская правда» (Иркутск), 2003.06.19) L.t.: 2.5% of the shares were reserved for the converted securities UBS</p> <p>See the use of the verb: N.c.: 1 doc. К концу 2012 года кредиторы Amtel смогут конвертировать облигации в акции (до 45%) «Сибур — Русские шины» (Юлия Карулина. Сбербанк не дал добро // РБК Daily, 2009.02.27). L.t.: By the end of 2012 the Amtel creditors will be able to convert the securities into shares (up to 45%) Обеспечением конвертируемых облигаций выступают 2,37% акций нефтяной компании (Андрей Успенский, Екатерина Голубкова. ЛУКОЙЛ идет в ТГК-8 // РБК Daily, 2008.01.18). L.t.: 2,37% of the shares of the oil company perform the security of the converted shares</p>
	<p>RECOMMENDED TRANSLATION: Calque Конвертируемые облигации Konvertirujemyje obligacii L.t.: convertible bonds</p>

193. Global Competitiveness

Global competition: The existence of competing organizations that serve international customers. Access to global customers has increased through enhanced communications, improved shipping channels, reduction of barriers, and centralized finance authorities (Business Dictionary).

1.	<p>Calque and DT Конкурентоспособность на глобальном уровне (UN-1) Konkurentosposobnost' na global'nom urovne L.t.: the competitiveness on the global level</p> <p>Ruscorpora: N.c.: 1 doc. В 2010-2012 годах ожидается достижение высокого уровня конкурентоспособности на глобальном уровне, становление российского финансового рынка в качестве регионального международного финансового центра, одного из ведущих центров на евроазиатском пространстве. (Наум Захаров. Правительство России одобрило идею создания Международного финансового центра // Новый регион 2, 2009.02.05) L.t.: the competitiveness on the global level</p>
2.	<p>Calque and DT Конкурентоспособность на мировом уровне (Ruscorpora) Konkurentosposobnost' na mirovom urovne L.t.: the competitiveness on the world level</p>

	<p>Ruscorpora: М.с.: 1 doc., N.с.: 3 doc. «Такая мера лишена экономического смысла и ставит под угрозу устойчивость национальной банковской системы, резко ограничивая ее конкурентоспособность на мировом уровне, — утверждает г-н Аксаков (Игорь Пылаев. Анатолий Аксаков защищает банки // РБК Daily, 2007.12.11). L.t.: the competitiveness on the world level</p>
3.	<p>Calque and DT Конкурентоспособность на мировом рынке/мировых рынках (Ruscorpora) Konkurentosposobnost' na mirovom rynke/mirovyh rynkah L.t.: the competitiveness in the world market/world markets</p> <p>Ruscorpora: М.с.: 12 doc., N.с.: 22 doc. Надо взглянуть фактам в глаза — наша конкурентоспособность на мировых рынках угля крайне ограничена, а конкуренция будет только усиливаться (Правила меняются // Известия, 2014.06.25).</p>
4.	<p>Calque and DT Конкурентоспособность на глобальном рынке/мировых рынках(Ruscorpora) Konkurentosposobnost' na global'nom rynke/globalnyh rynkah L.t.: the competitiveness in the global market/global markets</p> <p>Ruscorpora: М.с.: 1 doc., N.с.: 3 doc. Топливная компания «ТВЭЛ» создана в целях достижения оптимальной структуры управления предприятиями ядерно-топливного цикла, повышения эффективности их работы и конкурентоспособности на глобальном рынке (ТВЭЛ реструктурирует предприятия в ЗАТО // РИА Новости, 2010.12.16).</p>
5.	<p>Calque Глобальная конкурентоспособность (Ruscorpora) Global'naja konkurentosposobnost' L.t.: global competitiveness</p> <p>Ruscorpora: М.с.: 3 doc., N.с.: 28 doc. В рейтинге глобальной конкурентоспособности Всемирного экономического форума Россия занимает 133-е место по эффективности государственных институтов среди 144 стран (Андрей Котов. Россия недорого: Почему наш рынок акций самый недооцененный? // РБК Дейли, 2013.02.25).</p>
6.	<p>Calque Мировая конкурентоспособность Mirovaja konkurentosposobnost' L.t.: world competitiveness</p> <p>Ruscorpora: М.с.: 1 doc., N.с.: 3 doc. Однако несмотря на эти существенные вливания французского государства в инновационную сферу, позитивной отдачи с точки зрения общего роста мировой конкурентоспособности страны в научно-технологической сфере, по мнению аналитиков ОЭСР, почти не наблюдается (Тигран Оганесян. Дефицит инновационных чемпионов // «Эксперт», 2014).</p>
<p>RECOMMENDED TRANSLATION: Calque Глобальная конкурентоспособность Global'naja konkurentosposobnost' L.t.: global competitiveness</p>	

194. Budget and finance section

This section operates under the supervision of the Administrative Services Division of the Economic and Social Commission for Western Asia (ESCWA) (UNTERM Organization).

1.	Calque and DT Секция бюджетно-финансового обслуживания (UNTERM) Sekcija byudzhetno-finansovogo obsluzhivanija L.t.: the section of the budget and finance service Ruscorpora: 0 matches
2.	Calque Бюджетно-финансовая сфера (Ruscorpora) Budzhetno-finansovaja sfera L.t.: budget and financial sphere Ruscorpora: N.c.: 4 doc. Противоправные действия Гурвица привели к критическому состоянию жилищно-коммунального хозяйства и бюджетно-финансовой сферы города. (Михаил Рябов. В Верховной Раде зарегистрировано постановление об отставке мэра Одессы Гурвица // Новый регион 2, 2010.04.08) L.t.: budget and finance sphere of the city Преодоления прежде всего негативных последствий непоследовательно проводимых рыночных реформ, разразившегося два с половиной года назад острейшего кризиса бюджетно-финансовой системы . (Тарасов Георгий. КОГО НАЗЫВАЕТ ТАЙМЫР // Труд-7, 2001.01.26) L.t.: the crisis of the budget and financial system
RECOMMENDED TRANSLATION: Calque Бюджетно-финансовая сфера Budzhetno-finansovaja sfera L.t.: budget and financial sphere	

195. Human Resources Network

Human Resources: The division of a company that is focused on activities relating to employees. These activities normally include recruiting and hiring of new employees, orientation and training of current employees, employee benefits, and retention (Business Dictionary).

Additional or irrelevant components Сеть по вопросам людских ресурсов (UNTERM) Set' po voprosam lyudskih resursov L.t.: the network on the issues of human resources Ruscorpora: 0 matches The Internet: quite often used “В докладе рекомендуется улучшить через Сеть по вопросам людских ресурсов Секретариата Координационного совета руководителей (КСР) обмен информацией и сотрудничество между службами по набору кадров организаций системы Организации Объединенных Наций в целях более эффективного задействования в рамках всей системы бывших младших сотрудников категории специалистов и младших экспертов.” (UNIDO, 2009).
RECOMMENDED TRANSLATION: Additional or irrelevant components Сеть по вопросам людских ресурсов Set' po voprosam lyudskih resursov

196. Risk appetite (figurative meaning)

The ISO 31000 risk management standard refers to risk appetite as the "Amount and type of risk that an organization is prepared to pursue, retain or take". In a literal sense, defining your appetite means defining how "hungry" you are for risk" (Protecht).

1.	Additional or Irrelevant Components
	Сумма риска, который компания желает принять (IFC)
	Summa riska, kotorij kompanija zhelaet prinjat'
	L.t.: a sum of a risk which company wishes to accept
	Ruscorpora: 0 matches
	The Internet: not used, except for online glossaries and dictionaries
2.	Pure DT
	Допустимый совокупный риск (Academic)
	Dopustimyj sovokupnyj risk
	L.t.: an acceptable joined risk
	Ruscorpora: 0 matches
3.	Pure DT
	Допустимый уровень совокупного риска (Ruscorpora)
	Dopustimyj uroven' sovokupnogo riska
	L.t.: an acceptable level of a joined risk
	Ruscorpora: N.c.: 1 doc.
	Согласно анкете, опубликованной на сайте регулятора, ЦБ интересуется, предусмотрено ли утверждение целевых показателей размеров совокупного риска, таких как предельно допустимый уровень совокупного риска , устойчивость к риску (в целом и (или) в разрезе отдельных видов типичных банковских рисков, в том числе кредитного, рыночного, операционного), закреплены ли и они в каком-либо документе, а также кто несет ответственность за управление оперриском. (СВ provedet opros bankov ob upravlenii operacionnymi riskami, 2009. Ruscorpora)
4.	Pure DT
	Деловая лексика: Готовность к принятию риска (Academic)
	Gotovnost' k prinyatiju riska
	L.t.: Business vocabulary: Readiness to accept the risk
	Ruscorpora: 0 matches
	The Internet: rare use
	При внедрении дифференциации убытков (эффект владения) готовность к принятию риска в различных условиях существенно изменилась. В условиях, когда решение принимается относительно собственных средств, готовность к принятию риска еще теснее коррелирует с определенностью исхода и бегством от неопределенности (Burakov, 2016).
5.	Pure DT
	Деловая лексика: Приемлемый для организации уровень риска (Academic)
	Priemplemyj dlja organizacii uroven' riska
	L.t.: Business vocabulary: A level of risk acceptable for an organization
	Ruscorpora: 0 matches
6.	Pure DT
	Приемлемый уровень риска (Ruscorpora)
	Priemplemyj uroven' riska
	L.t.: An acceptable/relevant level of risk

	Ruscorpora: M.c.: 2 doc., N.c.: 6 doc. Мы определили для себя приемлемый уровень риска по кредитам и начинаем выдавать, следя за тем, как ведет себя подушечка необходимой ликвидности (Ivanter, 2014. Ruscorpora).
7.	Additional or Irrelevant Components Деловая лексика: Готовность организации к принятию риска определенного уровня (<i>Academic</i>) Gotovnost' organizacii k prinyatiyu riska opredel'jonnogo urovnya L.t.: Business vocabulary: readiness of an organization to accept the risk of a certain level Ruscorpora: 0 matches The Internet: only online dictionaries
8.	Pure DT Деловая лексика: Ориентированность на риски (<i>Academic</i>) Orientirovannost' na riski L.t.: Business vocabulary: orientation at risks Ruscorpora: 0 matches
9.	Pure DT (general use) Деловая лексика: Готовность пойти на риск (<i>Academic</i>) Gotovnost' pojti na risk L.t.: Business vocabulary: readiness to run the risk Ruscorpora: N.c.: 1 match (not full) По его мнению, назрела необходимость введения некоего теста, определяющего готовность человека пойти на неоправданный риск (Тест для лихачей // РБК Daily, 2007.06.27).
10.	Direct Equivalent (general use) Деловая лексика: Готовность рисковать (<i>Academic</i>) Gotovnost' riskovat' L.t.: Business vocabulary: readiness to risk Ruscorpora: M.c.: 3 doc., N.c.: 8 doc. Если идет нормальный политический диалог, то у бизнесменов обеих стран появляется уверенность в завтрашнем дне и готовность рисковать своими капиталами (Samorodnij, 2008. Ruscorpora)
11.	Additional or Irrelevant Components Деловая лексика: Позиция в отношении рисков (<i>Academic</i>) Pozicija v otnoshenii riskov L.t.: Business vocabulary: A position towards risks Ruscorpora: 0 matches
12.	Pure DT Деловая лексика: Параметры приемлемого риска (<i>Academic</i>) Parametry priemlemogo riska L.t.: Business vocabulary: parameters of an acceptable risk Ruscorpora: 0 matches
13.	Calque Pure Calque: риск-аппетит (<i>IFC</i>) Risk-appetit Risk appetite Ruscorpora: N.c.: 1 doc. «Увеличение просроченной задолженности заставило многие банки пересмотреть свои подходы к риск-аппетиту (Kondrat'ev, 2011. Ruscorpora). L.t.: approaches to risk-appetite
RECOMMENDED TRANSLATION: Pure DT Приемлемый уровень риска Prijemplemyj uroven' riska L.t.: An acceptable/relevant level of risk	

197. Greenfield (figurative meaning)

Denoting or relating to previously undeveloped sites for commercial development or exploitation (English Oxford Living Dictionaries).

1.	Pure DT
	Совершенно новая компания (создаваемая «с нуля») (IFC)
	Sovershenno novaja kompanija (sozdavaemaja s nulja)
	L.t.: an entirely new company (created from “zero”)
	Ruscorpora: 0 matches
2.	A comment
	эк. (новое предприятие, создаваемое с нуля) (Academic)
	(novoje predprijatije, sozdavajemoje s nulja)
	L.t.: economics (a new facility,being created from “zero”)
	Ruscorpora: «С нуля» (from “zero”)
	М.с.: 1 doc. создание нового предприятия с нуля (sozdanije novogo predprijatija s nulya (the creation of a new facility from zero)
	Предприятия по выпуску биопрепаратов могут быть размещены в частично переоборудованном действующем или простаивающем предприятии микробиологического синтеза, ориентированном на производство микробной биомассы, что значительно экономичнее создания нового предприятия с нуля (Биологические технологии очистки земляных амбаров, загрязненных углеводородами (2004) // «Газовая промышленность», 2004.11.17).
	Н.с.: 3 doc.
	(Новое) предприятие, созданное с нуля (Novoje predprijatije , sozdannoje s nulja ((a new) facility created from zero)
	Это абсолютно новое предприятие , созданное с нуля , причем в течение одного года (Мамина Юлия. ДЕНЬГИ - В БАНКИ // Труд-7, 2002.12.30).
Н.с.: 2 doc. To build/to create a new facility from zero	
Получается, что сегодня в лесной отрасли выгоднее и проще вести борьбу за передел собственности, чем создавать новые предприятия с нуля (Евгения Гаврилюк. Продолжается война за Архангельский ЦБК // РБК Daily, 2004.11.25).	
3.	Pure DT
	Эк. Совершенно новое предприятие (Academic)
	Sovershenno novoje predprijatije
	L.t. a completely new facility
	Ruscorpora: Н.с.: 2 doc.
	Специалисты рынка полагают, что причины, по которым совершенно новое предприятие оказалась первым в очереди на сокращение, могут крыться в сложностях финской компании при организации логистических цепочек и прохождении комплектующих через российскую таможню (Elcoteq попал под сокращение // РБК Daily, 2008.01.20).
4.	Additional or irrelevant components
	Деловая лексика: объект (предприятие), строящийся (создаваемый) на чистом месте заново (Academic)
	Ob'jekt (predprijatije), strojashhijsja (sozdavajemyj) na chistom meste zanovo
	L.t.: an object (facility), being built on a pure place from the beginning
	Ruscorpora: 0 matches
5.	Direct loan (Transcription)
	«Гринфилд» (Academic)

	Ruscorpora: М.с.: 1 doc., N.с.: 14 doc. «Есть предложение, чтобы сделать градацию по порогам инвестиций для гринфилдов в зависимости от отраслей», — говорит министр. (Елена Малышева. «Входной билет» в особую экономическую зону Крыма может подешеветь // РБК Дейли, 2014.05.29) Предлагаю установить нулевую ставку в федеральной части налога на прибыль в первые 10 лет работы новых производств (так называемых гринфилдов) (Елена ЧИНКОВА. Владимир Путин: Поменьше бюрократии – побольше работы! // Комсомольская правда, 2012.11.29).
6.	Calque «Зелёное поле» (Academic)
	Zeljonoje pole
	L.t.: green field
	Ruscorpora: general meaning
RECOMMENDED TRANSLATION: Direct loan (Transcription) «Гринфилд»	

198. Wet lease; wet lease arrangements; wet lease system (figurative meaning)

Форма лизинга, при которой лизингополучателю кроме собственно арендуемого имущества предоставляется необходимое для работы сырье, предлагается персонал для выполнения необходимых работ, оказываются услуги по эксплуатации арендуемого имущества и т. п.; термин применяется в основном при лизинге воздушных и морских судов (Academic).

The form of leasing, under which the lessee receives (besides the property being rent) all the raw materials, necessary for work, personnel for the performance of necessary work, uses the services of the maintenance of the property being rent, etc.; the term is mostly used under the lease of air and sea crafts (translation from Russian).

1.	Pure DT Система аренды имущества с техническим обслуживанием (UNTERM; Academic)
	Systema arendy imushhestva s tehničeskim obsluzhivaniem
	L.t.: the system of rent of property with technical service
	Ruscorpora: 0 full matches See the possible use: Более того, до кризиса деловые комплексы строились и сдавались в аренду с подведенными коммуникациями, с бетонными стенами, со стяжкой на полу (Время активных продаж наступает на рынке коммерческой недвижимости // РИА Новости, 2009.04.27). L.t.: to let on a lease with communications connected, with concrete walls...
	Компания устанавливает оборудование, которое ей и принадлежит, а потребитель платит за его аренду и обслуживание («Не хотелось бы, чтобы в России нас считали «жирными котами» // РБК Daily, 2009.12.30). L.t.: a client pays for its lease and service
2.	Additional or irrelevant components Экономика: аренда на условиях обслуживания арендованного имущества арендодателем (Academic)
	Arenda na uslovijah obsluzhivaniija arendovannogo imushhestva
	L.t.: lease under the conditions of a maintenance of a leasehold property
	Ruscorpora: 0 matches
3.	Calque эк. мокрый лизинг (Academic)
	Mokryj lizing

L.t.: wet leasing
Ruscorpora: M.c.: 1 doc., N.c.: 11 doc. Все воздушные суда будут взяты в «мокрый» лизинг у РОСТО ДОСААФ. (Сергей Колобков. «Почта России» обзавелась собственным флотом воздушных судов // РБК Дейли, 2012.12.06)
Note: Aviation: Аренда воздушного судна с экипажем (Academic) Arenda vozdushnogo sudna s ekipazhem The lease of an aircraft with its crew
RECOMMENDED TRANSLATION: Calque эк. мокрый лизинг Mokryj lizing L.t.: wet leasing

199. Shares lock-up (figurative meaning)

To lock up: “to invest your money in something, so that it is not available for you to spend” (Macmillan).

1.	Pure DT (figurative meaning)/ Calque and DT Временное блокирование совершения акционерами сделок с акциями (IFC) Vremennoe blokirovanie sovershenija akcionerami sdelok s akcijami L.t.: a temporary blocking of the fulfillment of the transactions with shares by shareholders Ruscorpora: 0 matches Internet: practically not used
2.	Calque +DT Блокирование пакета акций (Ruscorpora) Blokirovanie paketa aktziy L.t.: Blocking of a package of shares Ruscorpora: N.c.: 3 doc. <.> только блокированием 6-процентного пакета акций ЗАО БК «Перспектива» можно было бы либо сорвать собрание <.>, либо утвердить собственные позиции, не допустив контрольный пакет Чекменева к голосованию (Глеб Столяров. Чужие среди своих (2002) // «Дело» (Самара), 2002.07.25). L.t.: blocking of 6 per cent package of shares
3.	Calque Блокирование акций (Ruscorpora) Blokirovanie akciy L.t.: Blocking of shares Ruscorpora: N.c.: 5 doc. Региональным отделениям партии «Единая Россия» во взаимодействии с аппаратом полномочного представителя и органами государственной власти субъектов Российской Федерации принять меры по информационному блокированию акций т.н. альтернативных профсоюзов и других конструктивных сил в предвыборный период (Александр Родионов, Святослав Булгарин. Одному из двух уволенных заместителей уральского полпреда нашли замену // Новый регион 2, 2009.12.01). L.t.: informational blocking of shares
4.	Pure DT Юридический термин: ограничение операций по акциям (Academic) Ogranichenije operacij po akcijam L.t.: law term: the restriction of operations with shares

	Ruscorpora: 0 matches Internet: nearly not used
RECOMMENDED TRANSLATION: Calque Блокирование акций Blokirovanie akcij L.t.: Blocking of shares	

200. Declare dividends

Declared dividend

A portion of a company's profits that have been decided to be paid out as dividends to the shareholders by the board of directors. The declaration thereby creates a liability for the associated payments (InvestorWords).

1.	Calque and DT Объявить о выплате дивидендов (IFC) Ob'javit' o vyplate dividendov L.t.: to declare the payment of dividends Ruscorpora: М.с.: 2 doc., N.с.: 8 doc.(full matches) Кроме того, акционеры приняли изменения и дополнения в устав банка, касающиеся формирования его исполнительных органов, о праве банка принимать решение (объявлять) о выплате дивидендов по размещенным акциям по квартальным итогам и установлении 5%-го размера резервного фонда от уставного капитала банка, отмечается в сообщении (Банковские новости (2003) // «Финансы и кредит», 2003.03.03). С начала четвертого квартала 103 американские компании объявили о выплате специальных дивидендов своим акционерам до конца этого года (Андрей Котов. Компании США хотят быстрее выплатить дивиденды акционерам // РБК Дейли, 2012.11.29).
2.	Declared dividend Calque Объявленный дивиденд (Lingvo; Academic) Ob'javlennyj dividend L.t.: a declared dividend Ruscorpora: М.с.: 1 doc., N.с.: 10 doc. Впрочем, и за их вычетом прибыль Evraz была бы значительно ниже объявленных дивидендов (Анастасия Мишанина. Evraz выплатит дивиденды, несмотря на убытки // РБК Дейли, 2012.08.31).
RECOMMENDED TRANSLATION: Calque and DT Объявить о выплате дивидендов Ob'javit' o vyplate dividendov L.t.: to declare the payment of dividends	

201. Dividend risk

In options terminology, "dividend risk" refers to the chances of not collecting the dividend when you have written a covered call. If you own stock and want to collect the dividend, and if you also want to write covered calls that are slightly in the money, then you may encounter dividend risk (Wofinger, 2009).

1.	Calque and DT Риск неполучения дивидендов (IFC) Risk nepoluchenija dividendov
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	L.t.: the risk of non-receipt of dividends Ruscorpora: 0 matches The Internet: rarely, but used “Высокий инвестиционный риск неполучения дивидендов, связанный со сложностью контроля движения финансовых ресурсов из-за непонятной системы трансфертного ценообразования.” (PBC Management).
2.	Calque and DT Риск не получить дивиденд (Ruscorpora) Risk ne poluchit' dividend L.t.: the risk not to receive a dividend Ruscorpora: N.c.: 1 doc. Тем самым концерн страхует риски не получить дивидендов от создания «Атомпрома» (Дмитрий Кудряшов. ТВЭЛ хочет в «ЭМАльянс» // РБК Daily, 2006.09.14).
RECOMMENDED TRANSLATION: Calque and DT Риск неполучения дивидендов Risk nepoluchenija dividendov L.t.: the risk of non-receipt of dividends	

202. Fixed dividend

Dividend given each year for the same amount, regardless of financial performance (Money Glossary).

1.	Calque and DT Дивиденд с фиксированной ставкой (IFC) Dividend s fiksirovannoj stavkoj L.t.: a dividend with a fixed rate Ruscorpora: 0 matches The Internet: not used, except for the online dictionaries and glossaries
2.	Calque and DT Фиксированный размер дивиденда (Ruscorpora) Fiksirovannyj razmer dividenda L.t.: a fixed amount of a dividend Ruscorpora: N.c.: 1 doc. Им предъявлено обвинение в фальсификации финансовых отчетов, которая дала возможность компании получить новые кредиты и выпустить акции с фиксированным размером дивиденда наобщую сумму 283 млн. евро (Mebel'nyj gigant na grani bankrotstva, 2007. Ruscorpora). The Internet: quite often used Как правило, по привилегированным акциям устанавливается фиксированный размер дивиденда и предполагается первоочередной порядок его выплаты (ANPO Pravovoj centr IVV MVD RF).
3.	Calque Фиксированный дивиденд (Academic) Fiksirovannyj dividend L.t.: a fixed dividend Ruscorpora: N.c.: 1 doc. Как поясняет издание, именно под оплату привилегированными ценными бумагами (позволяющими получать фиксированные дивиденды , но дающими возможность участвовать в управлении банком) прошлой осенью Генри Полсон выделил порядка 200 млрд. долларов четыремстам америкским банкам (Smol'nyj, 2009. Ruscorpora). The Internet: quite often used Фиксированный дивиденд по привилегированным акциям устанавливается при их выпуске (NPZ

Znanije).
RECOMMENDED TRANSLATION: Calque Фиксированный дивиденд Fiksirovannyj dividend L.t.: a fixed dividend

203. Cost of capital

The amount of money that a company must pay out in dividends to its shareholders, and in interest on bonds and other loans: British biotechs now find themselves with less flexibility and a higher cost of capital. Determining the cost of capital allows you to calculate what return on investment is necessary to compensate you for the risk you are taking (Cambridge University Press. Cambridge Dictionary).

1.	Calque and DT Затраты на привлечение капитала (IFC) Zatraty na privlechenie kapitala L.t.: the costs for the capital attraction Ruscorpora: M.c.: 1 doc., N.c.: 1 doc. Результатом становится увеличение размеров и сроков инвестирования и сокращение затрат на привлечение капитала за счет снижения рисков (Корпоративная социальная ответственность: и цель, и средство (2004) // «Металлы Евразии», 2004.12.17). L.t.: cutting down the expenses for the capital attraction. С другой стороны, поскольку среда, в которой работает компания, конкурентна, важно снижать затраты на привлечение долгового капитала (Дмитрий Коптюбенко. Genser покупает кредитную историю // РБК Daily, 2004.03.03). L.t.: it is important to reduce the expenses for the attraction of the debt capital.
2.	Pure DT Проценты на капитал (Academic) Procenty na kapital L.t.: interest on a capital Ruscorpora: M.c.: 5 doc., N.c.: 7 doc. (not full matches) Регулятор, в свою очередь, будет формировать тариф компаний таким образом, чтобы они имели возможность постепенно возвращать инвестированные средства и проценты на привлеченный капитал (Александр Волков. На следующей неделе «МРСК Урала» проведет в Перми презентацию новой методики тарифного регулирования РAB // Новый регион 2, 2008.09.18).
3.	Pure DT Издержки применения капитала (Academic) Izderzhki primenenija kapitala L.t.: Expenses of the use of a capital Ruscorpora: 0 matches
4.	Calque Стоимость капитала (IFC; Academic) Stoimost' kapitala L.t.: the cost of capital

	<p>Ruscorpora: М.с.: 10 doc., N.с.: 24 doc. Кроме того, сами платежи часто являются фиксированными, что защищает лизинг получателя от увеличения стоимости капитала и инфляции (Ольга Елина. Платить, но не сразу (2004) // «Бизнес-журнал», 2004.03.03).</p> <p>В итоге компании работают с рентабельностью 10-14%, что ниже стоимости капитала и более чем в два раза ниже аналогичного показателя для ведущих зарубежных стран (Евгения Корытина. Нефтяники нашли 6 трлн рублей в бюджет // РБК Daily, 2011.02.17). L.t. the cost of capital</p>
5.	<p>Calque Цена капитала (Academic) Cena kapitala L.t.: the cost of capital Ruscorpora: М.с.: 1 doc., N.с.: 1 doc. Сейчас банк торгуется даже ниже прогнозной цены капитала на конец 2008 года, отмечают аналитики ИГ «Ренессанс капитал» (Елена Зубова. УРСА Банк подешевел // РБК Daily, 2008.07.24).</p>
<p>RECOMMENDED TRANSLATION: Calque Стоимость капитала Stoimost' kapitala L.t.: the cost of capital</p>	

204. Hot line (figurative meaning)

- 1: a direct telephone line in constant operational readiness so as to facilitate immediate communication
 2: a usually toll-free telephone service available to the public for some specific purpose <a consumer *hotline*>
 (Merriam-Webster)

1.	<p>Calque and DT Линия оповещения (IFC) Linija opoveshhenija L.t.: the line of notification Ruscorpora: 0 matches</p>
2.	<p>Calque and DT Линия экстренной связи (<i>которая не может быть занята другим абонентом</i>) (Academic) Linija ekstrennoj svjazi (a comment) L.t.: the line of an emergency connection Ruscorpora: 0 matches</p>
3.	<p>Calque «Горячая линия» (IFC; Lingvo) “Goryachaya liniya” L.t.: “Hot line” Ruscorpora: М.с.: 102 doc., N.с.: 1 911 doc. По его словам, самой проблемной сферой была медицина, на нее приходилась большая часть жалоб, поступавших на горячую линию руководства Крыма (Власти Крыма обещают сломать доставшуюся от Украины систему коррупции // РИА Новости, 2014.06.11).</p>
<p>RECOMMENDED TRANSLATION: Calque «Горячая линия» “Gorjachaya liniya” L.t.: “Hot line”</p>	

205. Market risk

The possibility for an investor to experience losses due to factors that affect the overall performance of the financial markets. Market risk, also called "systematic risk," cannot be eliminated through diversification, though it can be hedged against (Investopedia).

Market risk can be defined as the risk of losses in on and off-balance sheet positions arising from adverse movements in market prices (European Banking Authority (EBA)).

Also called systematic risk. The risk that an overall market or asset class will change in value according to economic conditions or other factors that may override any characteristics specific to a particular stock, bond, commodity or currency (Financial times Lexicon).

1.	Calque and DT
	Риск изменения цен на рынке (IFC)
	Risk izmeneniya cen na rinke
	L.t.: the market risk, the risk of change of the prices at the market
	Ruscorpora: 0 full matches See the use: M.c.: 8 doc., N.c.: 41 doc. на данном этапе основные риски для компании связаны с изменением цен на металлы на мировых рынках (Максим Шахов. Прибыль «Норникеля» выросла на четверть // РБК Daily, 2006.06.09). L.t.: at this stage major risks for the company are connected to the changes of the prices on metals at global markets.
2.	Calque
	Рыночный риск (IFC; Lingvo; Academic)
	Rynochnyj risk
	L.t.: Market risk
	Ruscorpora: N.c.: 1 doc. Кроме введения резервов на непрофильные активы ЦБ также ужесточил параметры оценки процентного и рыночного риска (Екатерина Белкина. ЦБ пожалел банки с непрофильными активами // РБК Daily, 2011.04.07). L.t.: the assessment of the percentage ad market risk
RECOMMENDED TRANSLATION: Calque and DT	
Риск изменения цен на рынке	
Risk izmeneniya tzen na rinke	
L.t.: the market risk, the risk of change of the prices at the market	