INTRODUCTION. Globalization, rapid economic changes and the expansion of Ukraine’s international cooperation with other countries in recent decades have led to a rapid influx of English-language economic vocabulary into the Ukrainian one. Hence, there is an urgent need to render new phenomena existing in the globally used English terminological system in Ukrainian.

Due to the active formation of market relations and the organization of new structures in Ukraine along with the emergence of new business practices during the COVID-19 health crisis, there is a gap between the existing terms inherent in Ukraine’s economy and new categories and concepts. The role of quality translation of economic texts cannot be overestimated since it allows foreign companies to evaluate the professionalism of executives and, accordingly, the reliability of cooperation in general. Translation of non-equivalent vocabulary from English into Ukrainian has always been a challenging and topical issue in modern translation studies. In practice, the task of a business translator is to clarify foreign economic terms, which is closely linked to a dilemma of choosing adequate Ukraine-language terms denoting the phenomena of economic life.

REVIEW OF PUBLICATIONS. Both foreign and domestic authors are increasingly studying theoretical and practical problems of translation of English non-equivalent economic lexis. Non-equivalency has been studied by A. Baskakova, A. Ivanov, A. Kashgary, V. Komissarov, V. Kostomarov, L. Neliubin, E. Nida, Ye. Vereshchagin and others. Works of such linguists as L. Chernovaty, D. Gouagec, V. Karaban, M. Olohan, L. Savytska have made a significant contribution to the theory and practice of translation of economic terminology. However, due to the instability of the corpus
of Ukrainian economic terminology and continual influx of non-equivalent lexis, this issue calls for a further thorough research.

The aim of the paper is to identify the ways English non-equivalent lexis in economic domain is translated into Ukrainian. Thus, the following objectives were to be accomplished: to study the concept of non-equivalence and the existing definitions of non-equivalent lexis, to select the terms, abbreviations and idioms in economic domain, to analyze the applied translation methods, and to do a quantitative analysis of the exploited methods.

The object of the paper is English non-equivalent words in economics, with its subject being the specifics of translation of English economic non-equivalent lexis into Ukrainian.

The material of the research comprised about 300 English economic terms, abbreviations and idioms that have no equivalent translation in the Ukrainian language. Lexical items were selected from the Great Financial and Economic Dictionary; from the Internet sources such as A Glossary of Economics Terms, A Glossary of Macroeconomic Terms, Glossaries of Economic Terms in Principles of Macroeconomics, A Glossary of Microeconomic Terms; from authentic textbooks on macro- and micro-economics; from recent issues of such newspapers as The Ukrainian Week and The Guardian; from authentic vocabulary workbooks that students use to acquire economic vocabulary skills, namely vocabulary workbooks Check Your English Vocabulary for Banking and Finance and Check Your English Vocabulary for Business and Administration. Methods used as methodological basis of our study include continuous sampling of language material, the descriptive method, the comparative method, and method of translation analysis.

Despite the numerous explorations of efficient translation methods and techniques in translating non-equivalent vocabulary, English economic lexicon is increasingly replenished by new words and collocations because economics itself is a subject to rapid changes. Having no equivalents in the Ukrainian terminological system, these new lexical items pose a challenge to translators, hence the novelty of the study lies in analyzing the English lexis that has become part of modern life but has not been studied previously. A more careful study of translation equivalence coined by foreign linguists is of theoretical significance, whilst of practical importance is a profound analysis of methods used in translating economic terms, business idioms and other lexical units that have emerged and come into use in recent years.

Results of research. Equivalence of the source text (henceforth ST) and target text (henceforth TT) is viewed as a basic and central issue and a requirement in translation. V. Komissarov argues that the equivalence in translation is achieved through the maximum identity of all levels of content of the ST and the TT. The translation is not recognized to be good (or correct) unless it is equivalent (Комиссаров 75).

According to A. Ivanov, equivalency in translation implies “functional correspondence in the TL, conveying … all components of the meaning or one of the variants of the meaning of the original unit that are relevant within a given context” (Иванов 11).
An American linguist Eugene A. Nida coined the terms “formal equivalence” and “dynamic equivalence” (which he later changed to “functional equivalence”) to make clear that equivalence is a dynamic relationship between elements of language systems (Nida 159). Table 1 shows the main features of formal and dynamic equivalence.

<table>
<thead>
<tr>
<th>The main features of formal and dynamic equivalence</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Formal equivalence</strong></td>
<td><strong>Dynamic equivalence</strong></td>
</tr>
<tr>
<td>1. Focuses on the message itself, in both form and content</td>
<td>1. Is aimed at complete naturalness of expression</td>
</tr>
<tr>
<td>2. Word-for-word/literal translation</td>
<td>2. The TL message does not always match with the SL message</td>
</tr>
<tr>
<td>3. The TL should match as close as possible the different elements in the SL</td>
<td>3. Relates the receptor to modes of behavior relevant within the context of his own culture</td>
</tr>
</tbody>
</table>

In his Explanatory translatology dictionary, a lexicographer L. Nelyubin defines non-equivalent lexis as “lexical units (words and strong collocations) that have neither full nor partial equivalents among the lexical units of another language” (Нелюбин 24).

According to E. Vereshchagin and V. Kostomarov, non-equivalent lexis “are words that cannot be semantised by translation (they lack both strong equivalents in other languages and semantic equivalents in the content system intrinsic to another language)”, that is, “words, the content of which cannot be compared with any foreign lexical concepts” (Верещагин, Костомаров).

Untranslatability of non-equivalent lexis, as A. Kashgary claims, occurs due to the lack of equivalence between languages at the word level (Kashgary), which, in turn, according to A. Ivanov, is caused by the following factors:

1) lack of equivalent physical items or phenomena in the life of translation language (TL) native speakers (material non-equivalence);
2) lack of equal concept in TL (lexical-semantic non-equivalence), and
3) discrepancies at lexical-semantic level (stylistic non-equivalence) (Иванов 82).

In other words, the reason for nonequivalence is the temporary lag of one of the languages in the development of the system of concepts in a particular area and extralinguistic prerequisites in the further development of the professional sphere. However, in most cases it is lack of a meaning rather than of a concept that hinders translation of non-equivalent lexicon, because when rendering it is much more challenging, and thus more important, to grasp the meaning of a word in context.

Of great methodological interest is A. Ivanov’s classification of non-equivalent lexis:
- referentially-non-equivalent lexis, which consists of terms, individual (author), neologisms, semantic lacunas, words of broad semantics and complex words;
- pragmatically-non-equivalent lexis, which comprises abnormalities, foreign inclusions, abbreviations, words with suffixes expressing subjective judgement, interjections, onomatopoeia and associative lacunas;
- alternatively-non-equivalent lexis, which includes proper names, forms of address, realities and idioms (Ivanov 46).

Due to the specifics of economic texts, in our paper we will take a closer look at translation of such non-equivalent words as terms, abbreviations and idioms.

In his study, V. Leychik compares the notion of a term in linguistics and terminology science, emphasizing the difference in attributes such lexical items possess as objects in these domains. (Лейчик 32–33).

A Ukrainian linguist L. Chernovaty presents the following categories of terms based on the degree of specialization (Chernovaty 72): 1) common use words, which may become economic terms (e.g. the word barrier in the collocation a barrier to trade, the word board in the collocation Board of directors); 2) general science terms, that may be used almost in all domains of economics (e.g. the word rate in collocations unemployment rate, interest rate, inflation rate, absenteeism rate); 3) interdisciplinary terms, possessing characteristic of two or more domains (e.g. shareholder, financial management, managerial accounting); 4) specialised terms, specific for one domain only, for example, economics, finance or business (e.g. capitalist, exports, imports, profit and loss account, dividend, overdraft, business to business, business to consumer).

The concept of economic terminology is broad and covers the terms used in a wide range of industries, for example, finance, management, marketing, accounting, banking and others. Noteworthy is the fact that loanwords make up a significant share of economic terminology because English borrowings are common to all European languages, including Ukrainian. Therefore, non-equivalent English economic terms can cause some translation difficulties. This paper in particular discusses the methods used in translating 189 English non-equivalent economic terms.

As mentioned above, equivalence is one of the core concepts of translation; therefore, the TT should convey the content of the ST and must comply with the norms of the TL. Otherwise, violation of these norms distorts the perception of information or leads to changes in the content of the text.

In translation of any technical terminology, including economic, interlingual transformations are conventionally exploited: lexical, lexico-semantic and lexico-grammatical transformations. The main task of a translator is to choose the appropriate translation method in order to convey the meaning of each term as precisely as possible. In translating non-equivalent vocabulary a translator sometimes should get beyond the original text to the actual situation described in it, i.e. apply the situational translation model along with the semantic-transformational one.

According to L. Savytska, there are two groups of non-equivalent English economic terms (Савицька 253):

1. Terms that denominate phenomena temporarily absent in the system of economic concepts of the Ukrainian language, for example: microwork – мікрозвавдання,
**trade finance** – фінанси торгівлі, **wealth management** – управління приватним капіталом, **low touch economy** – економічні та поведінкові зміни, спричинені COVID-19 etc.

2. Terms denoting phenomena that have recently penetrated into Ukrainian economic reality. In this case, the lack of a certain category in the Ukrainian conceptual and terminological system accounts for non-equivalence. Examples include: **flexilagger** – компанія, що майже не практикує гнучкий графік роботи, **job-share** – форма зайнятості, коли одна посада ділиться між двома і більше співробітниками, **quaranteam** – команда, що працює онлайн у зв’язку з карантином, **upperwear / infits** – одяг, в якому працівники виходять на відеозв’язок etc.

Besides, non-equivalence may occur due to the differences in lexico-stylistic characteristics of terms in the SL and the TL.

The meanings of such non-equivalent terms is often conveyed through the description of phenomena; however, the descriptive translation does not meet the requirements for terms, since it does not provide a succinct equivalent in the TL. Translators should only apply this method when the term cannot be adequately rendered in compliance with the norms of the Ukrainian language. Sometimes a one-word term turns into a multicomponent one, which looks like an interpretation of a term, for example, **liabilities** – видаткова частина балансу, пасив; **underemployment** – неповне використання ресурсів (неспроможність економіки досягти повного обсягу виробництва, виробити максимальну кількість товарів із наявних ресурсів). Extending the syntactic structure of the term complicates the translation process, but allows translators to achieve accuracy in conveying the meaning of the term.

In other words, descriptive translation or explication implies transferring the subject-logical meaning of the English term using a more or less common explanation. The translation of the following terms exemplifies the use of the method: **loan ratio** – відношення основної суми кредиту до позикової вартості власності; **stock option plan** – програма пільгового придбання акцій компанії, система фондових опціонів; **holding gain** – дохід від збільшення вартості активів; **purchase commitments** – зобов’язання по оплаті розміщених замовлень, фінансові зобов’язання за укладеними і ще не виконаними договарами про постачання.

Another method applied in rendering non-equivalent terms is decompression, which implies adding words to make the term comply with the norms of the Ukrainian language, and thus more understandable, for instance, **promotainment** – розважальна реклама, **nonmanual worker** – працівник розумової праці, **leverage** – фінансовий важіль, **pay claim** – вимога підвищення заробітної плати, **pay deal** – домовленість про заробітну плату, **culturenomics** – економіка культури etc. This technique must be treated carefully in order not to make the construction cumbersome.

Transcoding, according to V. Karaban, comprises 1) transliteration, 2) transcribing, 3) mixed transcoding and 4) adaptive transcoding (Карабан 282). This method is appropriate when there is no Ukrainian equivalent or a phenomenon in Ukraine’s economy, and the explanation is too wordy, for example: **futures** – ф’ючерси, **affidavit** – афідевіт, **bootlegger** – бутлегер, **ecolonomics** – еколономіка, **hedging** – хеджинг, хеджування, **macroprudential** – макропруденційний. Notewor-
thy is the fact that frequent use of transcoding boosts internationalization of the Ukrainian economic terminology, and some economic terms being common in different languages are borrowed rather than explained. In addition, it is known that one of the requirements for the term is the conciseness and neutrality of its meaning. Therefore, the choice of the Ukrainian term will be subject to these requirements, even due to the loss of a certain metaphor, which is inherent in some English economic terms, for example, *feeder country* – сировинна країна, rather than “країна-годівник”.

In translating non-equivalents lexis, a widely applied method is calquing, which assumes the existence of two-sided interlingual correspondences between lexical units, which are used as “building blocks” to recreate the internal form of a borrowed or translated term. In terms of economic terminology, we can consider calquing as an integral way of conveying specialized vocabulary: *marginal cost* – граничні витрати, *quick loan* – швидкий кредит, *fiscal management* – фіскальне управління etc. However, translators should not use calquing when rendering such terms as *public limited company*, which means a company in the UK whose shares can be sold to the public. In this case a lexical and grammatical structure of the term in the TL does not meet the norms of the TL (a *public limited company* would receive incorrect value of “публічна обмежена компанія”).

Another difficulty of translating economic terms lies in the differences between the structures of the English and Ukrainian languages and the polysemantic nature of the components. To translate them adequately, a translator must establish semantic connections between the components of the term, to understand the meaning of each component separately, to build a translation of the term in accordance with the norms of the TL. In such cases, permutation and transposition can be used, for example: *line of credit* – кредитна лінія, *business model patenting* – патентування бізнес моделі.

Of great difficulty is the translation of compound terms because of the ambiguous nature of their components. For instance, a marketing term *prosumer* can mean 1) a consumer who is an amateur in a particular field, but who is knowledgeable enough to require equipment that has some professional features (“professional” + “consumer”); 2) a person who helps to design or customize the products they purchase (“producer” + “consumer”); 3) a person who takes steps to correct difficulties with consumer companies and to anticipate future problems (“proactive” + “consumer”). Thus, this term can be either calqued (прос'юмер) or translated as 1) просунутий споживач; 2) виробник-споживач; 3) випереджаючий споживач. In such cases, a translator should apply other lexico-semantic transformations (contextual substitution, transposition, generalization etc.).
The pie chart below (Fig. 1) shows that descriptive translation was the most frequent (31%) method used in rendering economic non-equivalent terms, followed by transcoding (22%), decompression (19%), calquing (13%) and contextual substitution (9%). The share of calque translation with permutation (intangible assets – нематеріальні активи; mixed capitalism – змішаний капіталізм) and compression is negligible – 3%.

**Fig. 1 Frequency of using translation methods in translating economic terms**

*Source: created by the authors*

Abbreviations are common in English economic lexicon; therefore, a translator must be cautious when rendering them. According to L. Neliubin, there are several types of abbreviations that are found in the economic literature (Нелюбин 40-41):

- Initial abbreviations-alphabetisms (abbreviations made up of the first letters of the words included in the phrase): CML = capital market line – лінія ринку капіталу; VRDB = variable-rated emandbond – облігація на пред’явника з плаваючою ставкою; YTM = yield to maturity – дохід, який одержували до терміну погашення (облігації); ACRS = accelerated cost recovery system – система прискореного відшкодування собівартості.

- Initial abbreviations-acronyms (literal abbreviations pronounced according to the orthoepic rules, i.e. as whole words (vowel sounds must be present in acronyms)): FIFO = First-In-First-Out – метод оцінки вартості проданих товарів, що має на увазі використання вартосі товару, що надійшов раніше за всі інші; CHAPS = The Clearing House Automated Payment System – система клірингових розрахунків у Великобританії.

- Syllabic abbreviations (abbreviations formed from a combination of the initial parts of words): Forex = Foreign Exchange – Форекс, ринок іноземної валюти; ECOSOC = Economic and Social Council (of the United Nations) – Економічна і соціальна рада (ООН).
Abbreviations-truncations (abbreviations formed by truncating polysyllabic words): *barg.* = bargain – ситуація тимчасового зниження цін, вигідна покупка, укласти угоду, торгуватися про ціну; *bal.* = balance – баланс, сальдо, закривати рахунок.

Omoacronyms (acronyms that have a full or similar semantic correlation in English, i.e. the phonetic structure of acronyms coincides with common words): *CARs* («машины») = Certificates for Automobile Receivables – “КАРС”, цінні папери, випущені на основі пулу кредитів на покупку автомобілів у США; *PORTAL* («портал») = Private Offerings, Resales and Trading through automated linkages – “ПОРТАЛ” (приватні пропозиції, перепродажу і торгівля через автоматичний зв’язок).

Abbreviations that have several meanings (their presence makes it difficult to understand and decipher the text): *SE, S/E* – 1) shareholders’ equity – власний капітал США; 2) single-entry book-keeping – проста бухгалтерія; 3) standard error – середньо квадратична помилка; 4) Stock Exchange – Фондова біржа; *ABC* – 1) activity based costing – калькуляція собівартості за видом дійсності; 2) Audit Bureau of Circulation – Бюро для реєстрації накладів періодичних видань (США).

Besides, analyzing economic texts, we came across two more types of abbreviations not previously described in papers by other authors:

- mixed abbreviations (*XETEL Corporation* – корпорація КСЕТЕЛ, FAANG Stocks = the stocks of Facebook (FB), Amazon (AMZN), Apple (AAPL), Netflix (NFLX), and Alphabet (GOOG) – акції компаній Facebook, Amazon, Apple, Netflix та Alphabet, and

According to V. Karaban, techniques used in translating abbreviations include: 1) translating the English language abbreviation by the equivalent Ukrainian abbreviation or, in other words, translating by the corresponding abbreviation; 2) translating as their full forms by calquing; 3) transcoding (transcription or transliteration) of the abbreviation; 4) transcoding the full (original) form of the corresponding abbreviation (Карабан, “Переклад англійської…” 449-450). However, this classification was not sufficient when translating some acronyms. The table below gives examples of the translation methods applied in rendering economic abbreviations (table 2):

<table>
<thead>
<tr>
<th>Translation method</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Translating as their full forms by calquing</td>
<td><em>WFH</em> = work from home – робота з дому (у зв’язку з коронавірусом); <em>comp.</em> = compensation – компенсація, платня, <em>GM</em> = General Motors – «Дженерал Моторс»</td>
</tr>
</tbody>
</table>
Transcoding (transcription or transliteration) | Translating with preservation of the original Latin full form with permutation or/and addition | Translating as their full forms by calquing with permutation or/and addition |
---|---|---|
| $GAAP = \text{Generally Accepted Accounting Principles}$, $OPEC = \text{ОПЕК}$ | $FANG \text{ Stocks} = \text{акції компаній Facebook, Amazon, Netflix та Alphabet}$ | $LLC = \text{limited liability company}$, $B2C = \text{business-to-customer}$ |

This corpus of non-equivalent economic lexis comprises 25 abbreviations. Calquing their full forms is the dominant technique in this category – 47% ($FY = \text{fiscal year - фінансовий рік}$), followed by transcoding – 23% ($OPEC = \text{ОПЕК}$), translating by the equivalent Ukrainian abbreviation – 15% ($GNP = \text{gross national product - ВНП}$), translating with preservation of the original Latin full form with permutation or/and addition – 9% ($S&P 500 \text{ Index} = \text{індекс S&P 500}$), and translating as its full form with permutation or/and addition – 6% ($C2C = \text{customer-to-customer}$). We can conclude that there is a certain dependence of translation techniques on the abbreviation structure. The chart below shows the frequency of exploiting the aforementioned methods (fig. 2).

![Fig. 2 Frequency of exploiting the translation techniques in translating abbreviations](chart.png)

Of special interest is the translation of English economic and business idioms because metaphor, creating a certain image, compresses semantic information. The translation of such terms requires either a search for a metaphorical Ukrainian term equivalent in meaning or a non-metaphorical equivalent. In the latter case, a certain imagery inherent in the English language term disappears and semantic compression decreases. This leads to an increase of words in the Ukrainian language term, for example: bandit sign – нелегальний комерційний знак, розміщений у громадській зоні, graveyard shift – робота в нічну зміну, beeper-sitter – людина, яка бере на себе відповідальн-
ність за запис вхідних повідомлень про звукові сигнали іншої людини, bean counter – бухгалтер, busy meet – занята людина, cash cow – дійна корова, dead wood – баласт, empty suit – порожнє місце. The metaphor “green tape” comes from green (environmentally friendly) and red tape (bureaucratic regulations) and means excessively complicated environmental regulations and procedures. Other examples of idioms are to moon the giant – безрозсудно зневажати набагато більшого та потужного ділового конкурента, predatory pricing – хижацька конкуренція (the pricing of goods or services at such a low level that other firms cannot compete and are forced to leave the market; also called “dumping”).

As V. Karaban points out, there are two methods of translating idioms: descriptive translation and calque translation (Карабан, “Переклад з української…” 324). The amount of idioms, which occurred in this corpus, is 74. The bar chart (Fig. 3) shows that descriptive method was the dominant technique (74%) with calquing accounting for above a quarter (26%).

![Fig. 3 Frequency of using translation methods in translating idioms](image)

**Fig. 3 Frequency of using translation methods in translating idioms**

*Source: created by the authors*

**Conclusion.** Generalizing the analysis above, it may be concluded that much of English economic terminology is interdisciplinary and highly ambiguous. Structural, semantic and syntactic differences hinder the choice of the proper translation method, and it is often the linguistic environment that can help translate non-equivalent economic lexemes.

The carried out analysis shows that the choice of translation techniques depends on the category of non-equivalent lexis. Descriptive method dominates (39%), especially in relation to economic terms and idioms. Calquing making up the largest share in translating abbreviations accounts for 16% of the total number of the vocabulary under analysis, with transcoding following it – 15%. Decompression is mainly applied in rendering economic terms and its share is not significant – 12%, while contextual substitution was used in 25 lexical items, making up 9%. Calquing along with permu-
tation and/or addition and compression have low frequency for the economic domain (5% and 4% respectively).

It should be noted that adequate translation of economic non-equivalent vocabulary cannot be approached only from the linguistic point of view. It is necessary to make a careful analysis of the whole text, and only after clear understanding the context, choose the best translation method. The study does not cover all non-equivalent lexemes and the ongoing emergence of new ones opens new perspectives for further research into proper translation techniques, which is of great value for both comparative linguistics and translation science.

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List of Abbreviations
ST – source text
TT – target text
TL – translation language

TRANSLATING ENGLISH NON-EQUIVALENT ECONOMIC LEXIS INTO UKRAINIAN
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Abstract
Background: The research into methods used in translating English non-equivalent lexis is topical because of active formation of market relations and the organization of new structures in Ukraine along with new business practices, put into place during the COVID-19 health crisis, which caused a gap between the existing terms inherent in the Ukraine’s economy and new categories and concepts.

Both foreign and domestic authors are increasingly studying theoretical and practical problems of translation of English non-equivalent economic lexis. However, due to the instability of the corpus
of Ukrainian economic terminology and continual influx of non-equivalent lexis, this issue calls for a further thorough research.

**Purpose:** The aim of the paper is to identify the ways English non-equivalent lexis in economic domain is translated into Ukrainian.

**Results:** The choice of translation techniques depends on the category of non-equivalent lexis. Descriptive method dominates (39%), especially in relation to economic terms and idioms. Calquing, making up the largest share in translating abbreviations, accounts for 16% of the total number of the vocabulary under analysis, with transcoding following it – 15%. Decompression is mainly applied in rendering economic terms and its share is not significant – 12%, while contextual substitution was used in 25 lexical items, making up 9%. Calquing along with permutation and/or addition and compression and have low frequency for the economic domain (5% and 4% respectively).

**Discussion:** Adequate translation of economic non-equivalent vocabulary cannot be approached only from the linguistic point of view. It is necessary to make a careful analysis of the whole text, and only after clear understanding the context, choose the best translation method. The study does not cover all non-equivalent lexemes and the ongoing emergence of new ones opens new perspectives for further research into proper translation techniques, which is of great value for both comparative linguistics and translation science.

**Key words:** non-equivalence, non-equivalent lexis, economic lexis, translation methods, terms, abbreviations, idioms.

**Vitae**

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