

Article

A contrastive analysis of audit management expressions - ISO 19011-

Ruben Medina Serrano¹

¹ University of Alicante

* Correspondence: ruben.medina.serrano@gmail.com

Abstract:

Although routine formulas are relevant linguistic phenomena in the teaching of multilingual lexicography, contrastive studies in the area of auditing for the German-English language pair are still scarce. This paper attempts to address this gap by carrying out an English-German contrastive analysis based on the lexicon-grammar theory (Gross, 1975) and the object class theory (Gross, 1995), focusing on a single class, auditing learning and teaching (NomLearning). This paper examines collocations, as defined by Mogorrón Huerta (2014). The collocations analyzed have been extracted from the ISO 9000 (2015), which provides the corpus of study. The results of this paper demonstrate the influence of English collocations, as most of the specialized literature is written in English and specially teaching cross-functional competences for auditors. The aim is to include the research results in a collocation database that can become a useful tool for the academic community and standardize English-German translations in the auditing field. An original contribution of this study is the development of a framework and a tool for its operationalization, as well as their validation through a case study, seeking to help practitioners and academics to build cross-communication skills.

Keywords: ISO 19011; CAT; ICT; Mobile learning; Collocations; Remote audits.

Citation: Medina Serrano, R. (2021). A contrastive analysis of audit management expressions - ISO 19011-. *International Journal of Auditing and Teaching Practices*, 2(1), 1-8.

Received: 05.04.2021

Accepted: 17.06.2021

Published: 19.07.2021

Editors' Note: Editors stay neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2021 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

Are firms expecting that practitioners in general and auditors in particular are aware of using Computer Assisted Translation (CAT) and Information and Communication Technologies (ICTs) tools efficiently to perform audit and teaching activities? Do academics and practitioners employ Mobile (M-) learning methodologies for teaching and training purposes? This study aims to investigate how training on cross- and intercultural communication On - and Offline as well as M-learning methodologies enhance the effectiveness of performing teaching, trainings and audit activities especially in changing environments like the 2020-2021 pandemic years due to COVID-19. Whereas ICTs is a term which refers to all communication technologies, including the internet, video-conferencing, social networking, and other media applications and services, the use of mobile learning known as m-learning can be used for the development of auditing competencies in both the academic and business world.