

A contrastive study of phraseologisms in the field of remote audits using ICTs

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Abstract:

Contrastive phraseological studies have evolved exponentially in recent years, especially due to the increase of research work from the academic world in this field. In spite of this impact, contrastive studies in the English-German-Spanish linguistic combination are continually being updated, just as the environment changes. This is the case resulting from the effect of the COVID-19 restrictions during the years 2020-2021, where many companies have adapted their auditing activities to a remote format thanks to ICTs. The present study aims to respond to this need to analyze and update the English-German-Spanish phraseological units in this field, using as a corpus the analyses collected from a case study. This research follows the theory of object classes defined by Gross (1995), focusing on the class of information and communication technologies (ICTs). This study contributes to enrich the literature related to phraseological units, guiding the scientific community in other disciplines to take into account the correct use of phraseological units in their research work and practitioners to be aware of phraseologisms used in remote audits from an ICT environment. One of the originalities of this research work is the identification of protocols to be followed while conducting remote audits. The advantages and disadvantages of using this technological format, contrasted with traditional audits, are addressed in this study. Also, ICTs provide professionals and academics with a platform, where remote training can be provided and possible misunderstandings can be resolved by viewing and sharing documents or information, both in the work and academic world.

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1. Introduction

How can remote audits be performed? What phraseological units should auditors consider while preparing for and performing external audits? What ICTs are most effective for performing remote audits? How should both the academic community and professionals be educated to perform second party audits in an effective and efficient manner? Today, many small and medium-sized enterprises (SMEs) outsource audit services or minimize the scope of their audit program. Is there a defined role and qualification process that allows an individual to translate a text; review, adapt and correct legal terminology; use collocations to be used in audits and other related texts;