

## **HISTORICAL DEVELOPMENT OF CONCEPTS AND THEIR DESIGNATIONS: THE LATVIAN TERMS *GRĀMATVEDĪBA* ('ACCOUNTING') AND *GRĀMATVEDIS* ('ACCOUNTANT')**

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**Abstract:** Identification of the heritage of Latvian terminology and past processes. Detailed research is important for documenting the history of language development and standardization and successful terminological work today. This article examines the relationship between two important accounting concepts and concept designations in Latvian – *grāmatvedība* ('accounting') and *grāmatvedis* ('accountant'), which are characterized by attempts to Latvianize and the obvious influence of contact languages. The influence of the Latvian contact languages, German and Russian, also plays a role in the variation and change of terms. The study uses about 75 excerpts (microtexts) from 18<sup>th</sup>- to 20<sup>th</sup>-century Latvian written sources (dictionaries, books, and periodicals) collected by Juris Baldunčiks (1950–2022). The onomasiological approach was used to analyze the material. The material under study shows that by 1918, a considerable range of economic and financial terms had already been established in the Latvian language. Still, the most significant changes occurred in the 1870s.

**Keywords:** Latvian terminology; terminology history; onomasiological approach; linguistic borrowing; language contact

### **1. Introduction**

Terminology is an essential part of language, ensuring precision and unambiguous understanding in different scientific and professional fields. One field in which

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terminological clarity is particularly important in accounting, a discipline that covers financial accounting, analysis, and reporting. Accounting, a crucial aspect of financial management, plays a vital role in any nation's economic landscape. The Latvian language, like many others, has two basic terms to describe the concepts 'accounting' and 'accountant' and their designations in Latvian *grāmatvedība* and *grāmatvedis*.

The terms used to name new scientific and technical concepts are often borrowed from other languages that already have terms for them (Cabré 1999: 89). A *linguistic borrowing* or *loan word* is "a word adopted, often with some modification of its form, from one language into another" (Collins Dictionary, s.v. "linguistic borrowing"). *Borrowing*, according to Jean-Paul Vinay and Jean Darbelnet, is "the simplest of all translation methods" (Vinay and Darbelnet 1999: 86) but *calque* (or *loan translation*) is "a special kind of borrowing whereby a language borrows an expression form of another, but then translates literally each of its elements" (Vinay & Darbelnet 1999: 90). Valentina Skujiņa researches the issue of Latvian term formation, particularly, on the borrowing of terms from other languages and states that these borrowings are adjusted to the systems of Latvian phonetics, morphology and lexis (Skujiņa 2002: 134). However unfamiliar the borrowing may seem to people who are not acquainted with its respective concept, this condition at least helps society to adapt to such kind of terms. Considering time constraints within which translators frequently are forced to work, borrowing, probably, is also the most convenient solution in respect of time. Well-established borrowings after a period may become a part of a target language's vocabulary and terminology, but this is not always the best solution. Sometimes this path of borrowing is complex and requires analysis of the terms used in the contact languages as well as in Latvian. This also requires a collection of all the possible variants of the designation to see how the term has evolved if one of several possible terms has become established.

The relevance of the study is determined by several aspects: the analysis of the origin and development of Latvian terms provides an insight into the development of the Latvian language as an instrument of scientific and professional communication. The comparison of Latvian terms with their analogues in other languages allows us to identify the peculiarities of Latvian terminology and its integration into the international context. Historical studies of terminology are essential for the standardization of terms, especially in light of changes in legislation and accounting practice. The results of the study can serve as a basis for further discussions on the development of Latvian terminology and its place in global science and finance communication. Understanding the nuances and implications of these terms is essential for effective communication and harmonization within the international accounting community.

## 2. Methodological Background

Changes in general vocabulary as well as in specialized lexis, including terminology, are often influenced by language contact. Language contact is one of the most explored fields of linguistics, studied by many linguists such as Uriel Weinreich (1979), Sarah

G. Thomason (2005), Rudolf Filipović (1996), and others. The Latvian language is not an exception, as over the centuries, the Latvian language has been subject to the strong influence of language contact, for example its development has been determined by language contact. The Latvian language has left traces of German, Russian, and English, as well as (regionally) Estonian, Lithuanian, and other languages, and this influence has been of a lasting or temporal nature. It should be noted that the most comprehensive systematic source of lexis in Latvian linguistics is still the monograph *Latviešu leksikoloģija* (*Latvian Lexicology* – in English) by Alīse Laua, published in Riga in 1969 and supplemented in 1981. This work classifies the vocabulary borrowed from other languages into Latvian, but recent contact linguistic research attempts to classify borrowings based on current knowledge, accompanied by a wide range of examples (see, for example, Juris Baldunčiks (1989, 2005, 2014)). In recent years, there has been a tendency in the study of lexical borrowings of languages to collect the results of contact between historical languages and Latvian and to investigate how borrowings and calques are added to terminology (see, for example, some of the studies published by Juris Baldunčiks (2013, 2024), Anita Butāne (2016, 2024), Iveta Pūtele (2024), etc.). However, the aim of this study is not to go into the classification of borrowings or loan words, which would be the subject of another study, but to provide an insight into the historical development of accounting terms in Latvian.

Juris Baldunčiks, referring to Alain Rey, Valentīna Skujiņa and others, points out that the onomasiological aspect is considered to be the primary one in the studies of the development of term microsystems, since the naming (nominalization) of a concept is, however, the most important issue (Baldunčiks 2024: 73). “When several different designations exist for a single concept, either one is chosen and all the others are discarded, or more than one is accepted, but one form is given priority over the others” (Cabré 1999: 38). Onomasiology is centered on the concept, and it is the naming or nomination of the concept that is the most important issue in terminology. If this was not the case and the concept was so dependent on the name, terminology as a discipline might as well be subsumed under general lexicology (Rey 1995: 35). The onomasiological approach reveals the mechanism and process of naming a concept by providing and evaluating all the names used to denote the concept. This method plays a key role in tracing the historical development of terminology. Onomasiology focuses on the nomination process, which is influenced by cognitive and extra-linguistic factors, and the nomination process, or naming, reflects the perception of the denotation. The phenomenon to be named is one, but its perception can vary, and nomination can also be influenced by various external factors, such as significant language contact. The naming of nouns should be seen as a complex process with different levels.

Although the onomasiological aspect is recognized as the most important term in historical studies, this study also documents the opposite of it – the semasiological aspect where necessary (it examines the lexical meaning of linguistic units in the direction from the word to the named concept). Different circumstances, such as the influence of contact languages or other extra-linguistic factors, can lead to changes in the semantics of a term as well as of a common word or phrase.

As far as possible, an objective and broad coverage of the historical development of terms can only be achieved if all possible parallel terms or synonyms are included in the study. To achieve the most complete picture of the history of the expression of a given concept in the Latvian language, it is necessary to consult a wide variety of sources. The excerpts of the most illustrative examples (microtexts) analyzed in this study are collected from dictionaries and encyclopaedias, as well as textbooks, popular science books, and periodicals. The material is organized in tables and analyzed diachronically from oldest to newest.

### 3. An Insight into the History of Accounting and the World and in Latvia

Before looking at the history, it is also necessary to give some insight into the use of the English terms *bookkeeping* and *accounting* in this study. *Bookkeeping* refers to the basic recording of financial transactions, such as receipts, invoices, and expenditures (Cambridge Dictionary. s.v. “Bookkeeping.”). It is a fundamental practice that dates back to medieval times, with the term first attested in English in the late 15<sup>th</sup> century (Oxford English Dictionary. s.v. “Bookkeeping.”). Accounting is a broader concept that includes financial analysis and reporting (Cambridge Dictionary. s.v. “Accounting.”). Accounting encompasses not only bookkeeping but also the analysis, classification, interpretation, and reporting of financial data. The concept of accounting as a structured profession emerged much later, gaining momentum during the 18<sup>th</sup> and 19<sup>th</sup> centuries alongside the rise of modern economics and corporate governance (Oxford English Dictionary. s.v. “Accounting.”). Thus, bookkeeping is considered the precursor of modern accounting, serving as its essential foundation.

According to the first Latvian encyclopaedia (*Latviešu konversācijas vārdnīca*), the first records of bookkeeping are from the Babylonian ruler Hammurabi (2123–2081 BC), a time when it was even a legal obligation; the same is true of Egypt (Ptolemaic times) (Švābe 1931: 10474–10475). Cornelia Wunsch’s work on the business records of Iddin-Marduk provides a glimpse into private economic activities, including taxation related to trade in the 6<sup>th</sup> century BC (Wunsch 1993). Furthermore, Matthew W. Stolper’s research on Achaemenid records indicates the existence of a royal tax office that registered and taxed slave sales, reflecting the bureaucratic evolution in tax administration (Stolper 1989). Receipts on clay tablets were found around 4,000 years ago, while Ancient Egypt had a book-keeping and record-keeping system around 400 BC, and the Arabs developed the decimal system in the 9<sup>th</sup> century (Švābe 1931: 10474–10475).

The earliest double-entry bookkeeping system was recorded in Genoa in 1340, while a similar system to modern bookkeeping developed in Italy in the early 15<sup>th</sup> century. At the end of the 5<sup>th</sup> century, the Italian monk and mathematician Luca Pacioli published a textbook (*Summa de arithmeticā etc.*) containing a chapter on bookkeeping. In 1581, the first association of accountants was founded in Italy. By the 16<sup>th</sup> century, double-entry bookkeeping was already common in many countries. The first book on bookkeeping in England was published by Hugh Oldcastle in 1543, and at

the end of the 18<sup>th</sup> century, the Edinburgh Address Book listed 7 accountants (Švābe 1931: 10474–10477).

There is no doubt that any large farm or organization needs to keep records of its financial resources and tangible assets. Economic life has been recording income and expenditure, the purchase of raw materials, and the sale of finished products for several centuries, and in the second half of the 19<sup>th</sup> century, the Latvians began to understand the usefulness of such records (Millere 2011: 31–56).

The set of rules governing the legal obligation of traders to keep books in their shops is called the Bookkeeping Law (*Buchführungsrecht* in German). In Latvia, historical accounting law can be found in the Riga Trade Customs (Riga Castle, Statute 1673, Book 2), civil procedure laws and their appendices, some tax laws and special laws (e. g. the Medicine Law on Pharmacy Accounting), as well as in the Russian Trade Regulations (Švābe 1931: 10475). Nowadays, accounting regulations in Latvia are primarily governed by the Law on Accounting. This law sets out the requirements for the preparation and presentation of financial statements. Additionally, the Law on the Annual Financial Statements and Consolidated Financial Statements provides further guidelines on financial reporting.<sup>1</sup> Article 34 of the Accounting Law of the Republic of Latvia defines Latvian *grāmatvedis* ('accountant') and *ārpakalpojumu grāmatvedis* ('outsourced accountant'), as well as other definitions of modern accounting terms, such as, *grāmatvedības dokumenti* ('accounting documents') *grāmatvedības kontu plāns* ('chart of accounts').

#### 4. Analysis of Latvian Designations for 'Accounting'

The modern Latvian term for bookkeeping is *grāmatvedība*. The contemporary form of *grāmatvedība* was first recorded at the very end of the 19<sup>th</sup> century (in such dictionaries as *Krievu-latviešu vārdnīca* (Eng.: *The Russian-Latvian Dictionary*) (KLV 1913: 49), (бұхгалтерия – *grahmatu weschana, grahmatwediba*). The term only became dominant after it was approved by the Economic Section of the Terminology Commission in 1920. However, the word *grāmatvešana*, especially in the practical sense of recording transactions, was also quite common until the late 1930s (see Table 1).

In Latvian, the word *vest* (meaning 'to arrange in a certain way') has quite a long tradition. In the 19<sup>th</sup> century, company books and invoices were arranged or kept (in Latvian – *vest*), as seen in the modern Latvian words *grāmatvedība* – 'book-keeping' (*grāmata* – 'book' + *vedība* from the verb *vest* – 'keep') and *rēķinvedība* (*rēķins* – 'invoice' + *vedība* from the verb *vest* ['keep']) 'invoicing.' Lawyers have also long used the word *vest* in Latvian *in – vest lietu* ('to bring cases') (e. g. civil cases, criminal cases, etc.). Although the phrase *vest grāmatvedību* exists in the Latvian language, information from the modern balanced corpus shows that *kārtot grāmatvedību* is used three times more often (LVK2022). Of course, this usage was influenced by Russian,

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<sup>1</sup> Both laws are accessible through Latvia's official legal information portal (<https://likumi.lv/>).

for example, *всему дело*, and German, *Verhandlungen führen*. The influence of these languages on the Latvian language has been very diverse and wide-ranging.

Table 1. Latvian designations for ‘accountant’: *grāmatvedis*, *grāmatvedība*, *grāmatu vešana*

[..] <i>pee kahrtibas un riktigas grāmatu wešchanas</i> peeturreta [...]	BV 1869: 72, 568
<i>Бухгалтерия – rakstu, grāmatu weschna</i> – Buchhalterei	KLVV 1872: 29
<i>Palihgu, kam tāhs darišchanas pee pagasta waldischanas un grāmatu wešchanas</i> ir pafihstamas, mekle riteršchaftes pagasta škrihweris J. Traumanis.	LA 1875: 4, 32
<i>Semkopiga grāmatu wešchana: tāhs noluhks un labums.</i>	Darbs 1875: 7, 85
<i>Зaur šawu itin teižamu grāmatu=wešchanu Uhrenholds eespehj wišu</i> ſcho rehkinu ar ſkaitleem peerahdiht.	BZ 1875: 32, 265
<i>Buchhaltung – grāmatu od. rehkeniņu wešchana</i>	VLV 1880: 163
<i>Semkohpibas grāmatu=wešchana. [...] Un to war panahkt tikai zaur kahrtigu semkohpibas grāmatu= un rehkinumu wešchanu.</i>	LA 1880: 45p, 41
<i>Grāmatu weſchana.</i>	B 1883: 15, 2
<i>Ja Rundales kaſes grāmatu wedejs pateeſi buhtu mahžijees grāmatu weſchanā..</i>	B 1885: 16, 2
<i>Šaimneežibas grāmatu weſchana.</i>	B 1885: 20, 1
<i>[..] grāmatu weſchanas kurſu uſšahkſchu 10. Oktobrī [...]</i>	B 1889
<i>[..] mahžibas preekfchmeti ir: [...] grāmatweſchana, mechanika, planu ſihmefchana [...]</i>	BV 1900: 222, 2
<i>Buchhaltung – grāmatweſchana; einfache ~ weenkahrſcha grāmatweſchana; doppelte od. italienische ~ dubulta od. Italiſka grāmatweſchana</i>	VLV 1910: 230
<i>Rechnungsführung – rehkinu weſchana, grāmatweſchana</i>	VLV 1910: 885
<i>бухгалтерия – grāmatu weſchana, grāmatwedība.</i>	KLV 1913: 49
<i>Ari fiktivi bankroti eespehjami dehļ grāmatweſchanas truhkuma.</i>	DzV 1913: 163, 5
<i>Pehž jaunā projekta no grāmatu weſchanas neteek atšwabinats neweens tirgotajs.</i>	Siks 1923: 14, 2

Accounting (*grāmatvedība* – in Latvian) is related to invoicing (*rēkinvedība* – in Latvian) (see Vol. IV of *Tautsaimniecības vārdnīca*, (*The Dictionary of National Economy* – in English) Editor-in-Chief Edgars Dunsdorfs 1944: 530). In the 1920s and 1930s there was no strict conceptual boundary between *grāmatvedība* (‘accounting’) and *rēkinvedība* (‘invoicing’):

“[...] [rēkinvedību] bieži lieto grāmatvedības (sk.) vietā vai arī saprot to šaurāk, kā darījumu grāmatošanu atsevišķos kontos, kādēļ grāmatvedībā nodarbinātos darbiniekus dala gāmatvežos un rēkinvežos. Tomēr šāds dalījums ir nepamatots, jo starp rēkinvežu un grāmatvežu darbu nav būtiskas atšķirības [...]” (Švābe 1938: 35308)

As the material summarized in Table 2 shows, *rēkinvedība* as a phrase *rēkinu* (*rēkinumu*) *vešana* has been included in sources as early as the 1860s. A compound *rēkinvešana* registered at the end of the 19<sup>th</sup> century, but the phrase *rēkinu vedējs* blends in a compound *rēkinvedējs*, while at the beginning of the 20<sup>th</sup> century, a parallel form *rēkinvedis* was coined for *rēkinvedējs*. In the 1920s, the term *rēkinvešana* became

*rēķinvedība*, which could be directly due to the influence of the form *grāmatvedība*. Although the Terminology Commission recommended the new word *lēsvedība* instead, this was not universally accepted and quickly became inactive after the Second World War. The new word *lēsvedis* was also not supported by the speakers.

Table 2. *Rēķinvedība* ('invoicing')

<i>[..] šaimneeks, kas rehkinumu wedd.</i>	SDP II 1860: 119
<i>Bet ikkatram, kas grib grahmatu turretaja weetā tikt, japarahd žaur ekšamu, ka tas proht labbi rehkinumu wešchanu.</i>	PAv 1862: 1, 2
<i>[..] usdohd rehkinuma wešchanu pahr kučča eenahkšchanahm un isdohšchanahm.</i>	PAv 1862: 18, 196
<i>Rehkeno=wešchanas grahmatas preekšč laukšaimneekeem – Freyberg (firma A. Lyra), Rihgā.</i>	BV 1871: 28, 220
<i>Счетоводство – rehkinumu wešchana – Rechnungsführung</i>	KLVV 1872: 595
<i>[..] katrs darba dewejs par wišahm şawahm strahdneku lonehm wed rehkinumu, zeeschi pehž rehkinumu wešchanas likumeem.</i>	BZ 1877: 49, 393
<i>Un to war panahkt tikai žaur kahrtigu semkohpibas grahmatu= un rehkinumu wešchanu.</i>	LA 1880: 45p, 41
<i>Rehkinu wešchana muhšu šaimneežibās ir tik wajadfiga leeta [..]</i>	BV 1889: 88, 1
<i>[..] şewiščku grupu – swehrinatus rehkinwedejus no leetpratejeem un uſtižamām perſonām, kuras ar leetprāšchanu iſpilditu rehkinwešchanas rewidešchanu, ekspertiſi un rehkinwešchanas eerihošchanu [..]</i>	BV 1899: 260, 2
<i>Rechnungsführung – rehkinu wešchana, grahmatwešchana</i>	VLV 1910: 895
<i>Ta naw panahkama nodibinot želu eezirkus ar preekščneekeem, kanzlejam, rekinwedibam un leelo şarakſtişchanos [..]</i>	LS 1921: 223, 1
<i>[..] konflikta gadijumos wiňeem buhtu jaufrahdha iſmeklešchanas komiſijai uſnehmumu rehkinwedibā.</i>	DBalss 1922: 271, 4
<i>[..] dſelſžela buhwei projekteta şewiščka pahrwalde, kurā paredſeta ari rehkinwedibas nodaļa.</i>	Ltv 1925: 1052, 3
<i>[..] iſtruktori leelu daļu şawa laika seedo fermu apšaimnekošchanas nokahrtoschanai, şaimneežibas rehkinwedibai, rafchošchanas iſmakšas noškaidrošchanai, laukšaimneežibas produktu standardiſešchanai [..]</i>	Mazs 1925: 10, 154
<i>Rēķinvedība, sk. grāmatvedība</i>	LL 1939: 1946
<i>счетоводство – rēķinvedība</i>	KLV 1959: 787

## 5. Analysis of Latvian Designations for 'Accountant'

Accounting is carried out by a specialist called *grāmatvedis* in Latvian ('accountant'). The German words *Buchhaltung* and *Buchhalter*, as well as *Buchführung* and *Buchführer*, are taken as a model for naming this specialist in Latvian. The first pair of words were borrowed from Russian, so it had a double influence on Latvian, manifesting itself both as the identical borrowing *buhhalters* and calque – *grāmatu turētājs* (see examples in Old Latvian in Table 3 and Table 4). The material summarized in Table 1 shows that the terms *grāmatu turētājs* and *buhhalters* are used synonymously in the same source, with the two-word phrase in Latvian origin given

first in the newspaper example. It should be noted that in the *Deutsch-lettisches Wörterbuch* (1880) example, the Latvian equivalents of the German *Buchhalter* are also given – *rēķeniņu vedējs* and *skrīveris* (see Table 3). It can be seen that Jēkabs Dravnieks' German-Latvian Dictionary (*Vācu-latviešu vārdnīca*, 1910) also includes the German word *Rechnungsführer*, the first Latin equivalent of which is *rēķinu vedējs*, and the second is *grāmatvedis*. Although the first meaning of *Rechnungsführer* is 'the person in charge of the cash and treasury in a company or other organisation' (Cambridge German–English Dictionary. s.v. "Kassenwart."). The other meaning of German *Rechnungsführer* is 'accountant' (especially in agriculture) (DWDS. s.v. "Rechnungsführer."), which means that it is also included in this dictionary. The examples in Table 5 show that the two-word form *rēķinu vedējs*, which in other sources has already been combined into the compound – *rēķinvedējs*, is used, but a variant of the word with a shorter form – *rēķinvedis* – is also used, but in parallel, *rēķinvedējs* is also used.

Table 3. Latvian designations for 'accountant': *grāmatvedis*, *grāmatu vedējs*, *grāmatu turētājs*

[..] brihw <b>grahmatu turretāja</b> jeb <b>buchhaltera</b> ammatu ir teem peeņemt, kam naw nekahdas rangas. Bet ikkatram, kas grib <b>grahmatu turretāja</b> weetā tikt, japarahd žaur ekšamu, ka tas proht labbi rehķinumu wešchanu.	PAv 1862: 1, 2
Baggatam kohpmannim şawâ kantorî bij nomirris leelakais şkrihweris, ko wahziški şauz "Buchhalter" – kas buhtu pa latwiški: " <b>grahmatu=turretājs</b> ."	MV 1866: 41, 326
<b>Grahmatu weddeji</b> , kā arri kaşseeri un korrespondenti tohp eeškattiti par 1. klašs kommijeem.	VLA 1870: 20, 539
[..] preekş tam pa wişsam nebij wajadſigs ihpaşchu <b>grahmatu=weddeju</b> turreht.	BV 1871: 43, 341
Бухгалтеръ – <b>rakſtu, grahmatu wedejs</b> – Buchhalter	KLVV 1872: 29
[..] F. Pauls par <b>grahmatu wedeju</b> .	MV 1875: 5, 33
[..] F. Pauls – par <b>grahmatu wedeju</b> .	BV 1875: 6, 41
[..] F. Pauls – par <b>grahmatu wedeju</b> .	BZ 1876: 5, 40
[..] birschas komitejas <b>grahmatu wedejs</b> un politeknikas rendants Eecks.	MV 1876: 17, 130
[..] par <b>grahmatu=weddeju</b> eewehejuše.	BZ 1879: 5, 40
Buchhalter – <b>grahmatu wedejs</b> , rehķeniņu wedejs, şkrihweris	VLV 1880: 163
[..] par <b>grahmatu wedeju</b> – P. Martinšonu.	BZ 1884: 6, 23
Ja Rundales kašes <b>grahmatu wedejs</b> pateeši buhtu mahzijees <b>grahmatu wešchanā</b> [...]	B 1885: 16, 2
[..] <b>grahmatwedis</b> A. Prehns [...]	MV 1885: 19, 3
J. Kruhma kgam, <b>grahmatu wedejam</b> Rigā.	B 1885: 20, 1
Ar nahkoşchu gadu atklahşhot <b>grahmatu wešchanas</b> şkolu priekşch şeeweetehm, kur tahn ifsdewiba şagatawoties par <b>grahmatwedejahm</b> un kantoru sekretareem.	DL 1886: 33, 3
Konkurşu <b>grahmatwedin..</b>	DL 1887: 150, 3
[..] kahda maklera kantorî par <b>grahmatwedejeem</b> .	DLft 1889: 5, 1
J. Kruhm, <b>grahmatwedis</b> .	B 1889
<b>Buchhalter – grahmatwedis</b>	VLV 1910: 230
<b>Rechnungsführer – rehķinu wedejs, grahmatwedis</b>	VLV 1910: 885
бухгалтеръ – <b>grahmatwedis</b> .	KLV 1913: 49

The Latvian word *buhhalters* was used in the newspaper *Pēterburgas Avīzes*, then also in the newspaper *Latviešu Avīzes* (in the second half of the 1960s and 1970s). However, from about 1870 onwards, the second type of Latvian responses began to prevail more and more decisively: *grāmatu vešana* and *grāmatu vedējs*. As can be seen from the material summarised in Table 3, in the second half of the 1980s, compound words developed alongside *grāmatvešana*, *grāmatvedējs*, and *grāmatvedis*. The use of designation variants is well illustrated by an excerpt from an article on the work of accountants at the turn of the century:

“[...] grahmatweschu amats ir tirdsneežibâ un ruhpneežibâ leels un şwarigs amats. [...] No grahmatwedeja ifweižibas daschkaht atkarajas wiša weikala paftahweşchana waj bojâ eeşchana. Grahmatu wedeju amats ir şwarigs uftižibas amats. [...] Labs grahmatwedejs ir weikala dwehsele.” (BV 1900: 169, 3)

Table 4. *Buhhalters*

<i>Buchhaltera</i> weetneeks, Deyer.	LA 1856: 4, 16
[...] weetâs, kas finanžu ministerijai peeškaititas, no schi laika brihw grahmatu turreta jaeb <b>buchhaltera</b> ammatu ir teem peēemt, kam naw nekahdas rangas. Bet ikkatram, kas gribb grahmatu turreta jaetik, japarahd 3aur ekšamu, ka tas proht labbi rehkinumu weschanu.	PAv 1862: 1, 2
Waktniku usraugam 250 rubļ., <b>buchhalteram</b> 120 rubļ.	PAv 1864: 48, 383
Baggatam kohpmannim şawâ kantorî bij nomirris leelakais şkrihweris, ko wahžiški şauž “Buchhalter” – kas buhtu pa latviški: “grahmatu=turretajs.”	MV 1866: 41, 326
[...] kas tur bij par <b>buchhalteri</b> [...]	LA 1868: 35, 275
[...] tam <b>buchhalterim</b> Ostromentzki [...]	LA 1868: 38, 299
[...] un par kaşşihreri to <b>buchhalteri</b> Tiedemann.	LA 1868: 48, 379
Brahlis wişsu andeli <b>buchhalterim</b> atdewis [...]	LA 1869: 27, 212
<b>Buchhalters:</b> Riemer.	LA 1871: 10, 80
Kas to kunnu nodohd Bauķā pee <b>buchhalter</b> Beckmann kunga [...]	LA 1872: 7, 136
[...] pee gubernas rentejas <b>buchhaltera</b> k. Koll. Reg. Fr. Unger [...]	LA 1873: 44, 351
<b>Buchhalters:</b> J. Beckmann.	LA 1875: 34, 271
Pee abeem “labdařeem” pilnā ūfkaņā sīhmets wiļu “ <b>buchhalters</b> ” ( <i>grahmatu, rakstu wedejs</i> ), kurfch laikam pahrdomā [...]	BZ 1879: 9, 66
Būchhalters (vāc.) – <b>grāmatvedis</b> .	KV 1928: 3159

Table 5. *Rēkinvedis* (‘invoice clerk’)

[...] mums truhkst rehkinu wedeju [...]	BV 1889: 88, 1
Ari nodomato swehrinatu grahmatweschu un <b>rehkinwedeju</b> institutu ir şchi beedriba projektejuši.	BV 1897: 76, 1
[...] şewišchku grupu – swehrinatus <b>rehkinwedejus</b> no leetpratejem un uftižamām peršonām, kuras ar leetprāšchanu iſpilditu rehkinweşchanas rewideşchanu, ekspertiſi un rehkinweşchanas eerihkoşchanu [...]	BV 1899: 260, 2
[...] Šibirijas dſelſſzeļa materialwaldes <b>rehkinwedis</b> Karlis Bankewitſch [...]	DzV 1909: 77, 5

[...] Rigas=Orlas <i>dſelſſeļa kontroles rehkinwedis</i> Graſche [...]	DzV 1910: 96, 5
[...] Rigas=Orlas <i>dſelſſeļa rehkinwedeji</i> Jahnis Buķis un Edgars Schulzs [...]	DzV 1914: 128, 3p

## 6. Conclusion

Although several words related to money, payments, and fees are quite old in Latvian, a broader and more detailed development of terminology began after the abolition of serfdom in the early 19<sup>th</sup> century.

The development of terminology accelerated in the second half of the 19<sup>th</sup> century, when, alongside more active participation in economic life, Latvians began to discuss and analyze economic processes and problems in periodicals, popular science, and educational literature.

By 1918, the Latvian language had already developed a relatively large set of terms, and the synonymous diversity had diminished considerably.

The Terminology Commission of the Ministry of Education was mainly responsible for identifying terms and, where possible, standardizing them. The creativity was limited, one of the most important adjustments being the suggestion of the words *lēse* and *lēst* to replace the words *rēkins* ('invoice') and *rēkināt* ('to count') borrowed from German.

Linguistically, the most significant changes have taken place since the 19<sup>th</sup> century. The linguistic changes have been more significant since the 1970s, when the derivatives with the ending *-šana*, which did not comply with the Latvian word-formation laws, were replaced by semantically more suitable derivatives.

## List of Abbreviated Sources

B – *Balss* (newspaper)  
 BV – *Baltijas Vēstnesis* (newspaper)  
 BZ – *Baltijas Zemkopis* (newspaper)  
 Darbs – *Darbs* (newspaper)  
 DL – *Dienas Lapa* (newspaper)  
 DLft – *Dienas Lapas feļetona turpinājums*  
 DBalss – *Darba Balss* (newspaper)  
 DzV – *Dzimtenes Vēstnesis* (newspaper)  
 KLV 1913 – Dravnieks, Jēkabs. 1913. *Krievu-latviešu vārdnīca*. Rīga: J. Brigaderes apgādībā.  
 KLV 1959 – *Krievu-latviešu vārdnīca*. 1. sēj. Rīga: Latvijas Valsts izdevniecība, 1959.  
 KLVV 1872 – *Krievu-latviešu-vācu vārdnīce*. Maskava: Tautas apgaismošanas ministrija, 1872.  
 KV 1927–1933 – *Latviešu konversācijas vārdnīca*. 1.–21. sēj. Rīga: A. Gulbja apgādībā, 1927–1940.

LA – *Latviešu Avīzes* (newspaper)  
 LL 1939 – *Lauksaimniecības leksikons*. III sēj. Rīga: Zelta grauds, 1939.  
 LS – *Latvijas Sargs* (newspaper)  
 Ltv – *Latvis* (newspaper)  
 Mazs – *Mazsaimnieks* (magazine)  
 MV – *Mājas Viesis* (newspaper)  
 PAv – *Pēterburgas Avīzes* (newspaper)  
 SDP II 1860 – *Sēta, daba, pasaule*. I-III.  
 Siks – *Sikspārnis* (newspaper)  
 VLA – *Vidzemes Latviešu Avīzes* (newspaper)  
 VLV 1880 – *Deutsch-lettisches Wörterbuch*. 1880. Bearb. von G. Brasche. Rīga: Leipzig.  
 VLV 1910 – Dravnieks, Jēkabs. 1910. *Vācu-latviešu vārdnīca*. Rīga: K. J. Zihmaņa izdevums.

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**Conflict of Interests**

The author declares no ethical issues or conflicts of interest in this research.

**Ethical Standards**

The author affirms this research did not involve human subjects.