

The subject of the dissertation is: "Linguistic analysis of verb groups in the German specialized language of accounting, on the example of International Accounting Standards (IAS)".

This work attempts to describe and analyze the research area which is the verbal groups in the German language of accounting. The following verbal groups are discussed: tense, voice, mood, modal verbs, and modal infinitive constructions of the verb.

The research corpus is the International Accounting Standards (IAS). Using quantitative and the qualitative methods the dissertation attempts to examine the frequency of occurrence of certain verbal groups in German specialist language of accountancy and tries to present the specific features of use on the syntactic and semantic planes.

Taking into account the need to present the subject of this study in a systematic and transparent way, the empirical part of the work is partially based on the scheme of the division of verbal groups found in the *Grammatik der deutschen Sprache* by G. Zifonun/ L. Hoffmann. For the sake of clarity and systematicity, the analysis of tenses in the International Accounting Standards was, in part, based on the model developed by M. Wierzbicka and D. Schlegel.¹

The analysis of verbal groups found in the German specialist language of accounting, conducted and presented in this work, outlines the structure of these groups and the results of the study show the important role that these groups play in the specialist language. Considering the functionality of the specialized language of accounting at the level of syntax, verbal groups, as one of the syntactic tools, contribute to the neutral and objective presentation of extra-linguistic reality.

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¹ Wierzbicka (2004): „Zeitbeziehungen in den temporalen Satzgefügen erörtert an den Gegebenheiten der Consecutio temporum im Deutschen und im Polnischen“ and Wierzbicka/Schlegel (2008): „Sprechzeiten im Diskurs. Zum absoluten und relativen Gebrauch der Tempora in der gesprochenen deutschen Sprache“.