

**THE DICTIONARY OF ACCOUNTING FOR THE PURPOSES  
OF MACHINE TRANSLATION**

**S u m m a r y**

Although machine translation is viewed with skepticism by many, it has proven to be quite a useful tool for the human translator in translating certain text types, such as technical instructions, financial statements, other organized and regular text formats. The article presents theoretical considerations with regard to making a dictionary of accounting terms for the purposes of machine translation from English into Lithuanian. A properly compiled dictionary could solve some of the problems of syntactic combinability and of an adequate choice of terms – two major elements that ensure the quality of translation. The focus is on the type of the dictionary and its functions, taking into consideration the target user and the objectives of the dictionary to be made. It is argued that this should be a syntagmatic dictionary, covering the vocabulary used in primary and secondary sources, especially financial documents, and compiled with due regard to specialized terminology in Lithuanian.