

To further promote the development of the audit profession in Ukraine, it is essential to encourage competition and diversity in the audit market. The dominance of the Big Four firms in Ukraine can limit competition and result in higher audit fees, which may make it difficult for smaller companies to afford high-quality audits.

Additionally, promoting the education and training of auditors is crucial to developing the profession. The establishment of audit-related courses and programs in universities and professional bodies can help ensure that future auditors are well-equipped with the necessary knowledge and skills to provide high-quality audit services.

Finally, enhancing the public's understanding of the role and importance of audit is crucial. A better-informed public can help increase demand for audit services and promote greater transparency and accountability in financial reporting.

In conclusion, the development of audit in Ukraine is promising but still has a long way to go to catch up with other developed countries. Continued efforts to improve the regulatory framework, enhance the quality of audit practices, and increase the size of the audit market will help Ukraine develop its audit profession and contribute to the overall integrity of financial reporting in the country.

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ADVANTAGES AND DISADVANTAGES OF ARTISTIC TRANSLATION

Стаття присвячена проблемам художнього перекладу. Розглянуто переваги та недоліки цього різновиду перекладу.

Ключові слова: художній переклад, творчість, культура, неправильне тлумачення.

The article is devoted to the problems of artistic translation. Advantages and disadvantages of this type of translation are considered.

Key words: artistic translation, creativity, culture, misinterpretation.

Artistic translation refers to the process of translating literary or artistic works such as novels, poems, or plays, while also maintaining the original work's artistic or literary qualities. Unlike literal translation, which aims to reproduce the meaning of the original text as accurately as possible, artistic translation requires the translator to consider the cultural, social, and historical contexts of the original text, and to convey the original text's intended effect on the reader. In this article, we will discuss the advantages and disadvantages of artistic translation.

Advantages of Artistic Translation:

Preserving the author's voice: Artistic translation aims to preserve the original author's voice, style, and tone. This is particularly important when translating literary works, as the author's voice is often integral to the work's artistic value.

Bridging cultural divides: Artistic translation can help to bridge cultural divides by allowing readers from different cultural backgrounds to access and appreciate works of literature from other countries.

Enhancing readability: Artistic translation can enhance the readability of a text by translating it in a way that is easy to read and enjoyable to the reader. This is particularly important

when translating poetry or other artistic works, as the translator must maintain the original work's rhythm and flow.

Encouraging creativity: Artistic translation requires a great deal of creativity and skill on the part of the translator. This can be a rewarding and stimulating challenge for translators who are passionate about their work.

Capturing the spirit of the original: Artistic translation can capture the spirit of the original work in a way that literal translation cannot. This is important when translating works that rely heavily on figurative language, such as metaphors or idioms.

Engaging the reader: Artistic translation can engage the reader in a way that literal translation cannot. By maintaining the original work's artistic qualities, artistic translation can help the reader to better connect with the work and to become more invested in the story.

Preserving cultural nuances: Artistic translation can help to preserve cultural nuances that may be lost in literal translation. This is particularly important when translating works that are deeply rooted in a specific cultural context.

Disadvantages of Artistic Translation:

The risk of losing meaning: The focus on artistic expression can sometimes come at the expense of the original text's meaning. This is particularly true when translating technical or scientific texts, where accuracy and clarity are paramount.

Time-consuming: Artistic translation can be a time-consuming process, as the translator must carefully consider the cultural, social, and historical contexts of the original text.

Subjectivity: Artistic translation is inherently subjective, and different translators may have different interpretations of the same text. This can lead to inconsistencies in translations and make it difficult for readers to compare translations.

Lack of recognition: Artistic translation is often undervalued and under-recognized, especially compared to literal translation. This can make it difficult for translators to find work or receive recognition for their contributions to the field.

Difficulty in finding the right balance: Artistic translation requires a delicate balance between maintaining the original work's artistic qualities and conveying its meaning. This can be difficult to achieve, and some translations may lean too heavily on one aspect at the expense of the other.

Limited accessibility: Artistic translations may not be accessible to all readers, particularly those who are not familiar with the cultural or historical context of the original work. This can limit the audience for the translation and make it less effective at achieving its intended purpose.

Potential for misinterpretation: Artistic translation is subjective, and different translators may have different interpretations of the same text. This can lead to misinterpretations of the original work, and the translated work may not accurately reflect the author's intended meaning.

Artistic translation has its advantages and disadvantages. While it can help to preserve the author's voice and bridge cultural divides, it can also be time-consuming, subjective, and risk losing meaning. Ultimately, the decision to use artistic translation depends on the specific needs of the translation project and the goals of the translator.

Overall, artistic translation can be a powerful tool for preserving the artistic qualities of a work while making it accessible to readers from different cultural backgrounds. However, it also comes with some risks and challenges, and translators must carefully consider the specific needs of each project to determine whether artistic translation is the best approach.

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