**Subject matter:** «Phenomenon of borrowing as an object of etymology from Greek and Latin examples in the Russian and English languages»

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**Research relevance:** etymology is one of the most important and interesting areas of historical linguistics. Words in our speech reflect the objective reality that has passed through the public consciousness, and the processes and changes that we find in the history of words, tell us about how this medium mastered the objective reality through its historical existence.

**Purpose:** to investigate the problem of borrowing as an object of etymology, to provide analysis of the study of this issue in the history of linguistics based on the latest achievements in the field of etymology and comparative linguistics.

**Tasks:** to consider the history, development and establishment of etymology as a science; to define the etymology; to identify principles etymologizing loanwords; to define the consequences of borrowing in the system of particular language.

**Theoretical and practical significance:** is an attempt to show an overall picture of linguistic influence on the level of borrowings; the enriching of the vocabulary of a language and, as a consequence, the level of thought and culture due to borrowed words and phenomena.

**Results of the research:** the history, development and establishment of etymology as a science since ancient times to the present day is illuminated, the differences in the understanding of science itself in different eras are shown; the multidimensional definition of etymology is given, the subject of etymology is set, the goals of etymological analysis are formulated, the principles of etymologizing loan word are defined; the definition of borrowing in the modern sense of the term is given.