

# SCROOGE'S MORAL LEDGER: A SEMIOTIC ANALYSIS OF ACCOUNTING IN CHARLES DICKENS' *A CHRISTMAS CAROL*

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## **Abstract**

This research examines the symbolism of accounting in Charles Dickens' novel *A Christmas Carol* through the lens of Roland Barthes' semiotic theory and critical accounting theory. The novel was selected for its rich use of economic terms, symbols, and metaphors that reflect the moral value system and capitalist structures of the 19th century. The research aims to identify accounting elements within the text, interpret their symbolic meanings, and analyze how Dickens' narrative critiques social inequality and capitalist ideology through the language of accounting. Employing a qualitative descriptive method and close reading technique, the research reveals that terms such as profit, debt, and penny, as well as symbols like chains, the banker's book, and the ghostly figures, serve as metaphors for moral responsibility, spiritual burden, and a critique of dehumanization within the economic system. Through the integration of semiotics and critical accounting theory, the research concludes that accounting within the novel is far from neutral; it is ideologically charged, reproducing power relations and social disparity. Thus, *A Christmas Carol* emerges not merely as a literary text, but as a sharp reflection on social and moral practices in capitalist economies.

**Keywords:** *Semiotics, Critical Accounting, Charles Dickens, A Christmas Carol.*

## **1. Introduction**

Literature is not merely a mirror of human emotion or social experience. It also reflects the economic and ideological forces that shape society. As Terry Eagleton (2008) suggests, literary works encode prevailing moral and value systems, including those related to capitalism, economics, and class. Among classic English literature, the works of Charles Dickens stand out for their rich interplay between personal transformation and social critique. One such work is *A Christmas Carol* (1843), a novel that presents the spiritual and moral transformation of Ebenezer Scrooge, a miserly businessman whose

obsession with wealth isolates him from society. His eventual redemption unfolds through interactions with ghostly figures who confront him with his past, present, and potential future. This journey is conveyed using vivid language, metaphors, and symbols, many of which are drawn from the world of accounting.

This symbolic dimension invites a reading of the novel through the lens of accounting and morality. Terms such as "profit" or "debt" is not only technical but also function as metaphors for ethical judgment and social responsibility. Scrooge's transformation is not merely emotional or spiritual but

resembles a moral audit, a recalibration of his values and social accountability. In this context, accounting becomes a symbolic and ideological language that defines how society measures success, guilt, and redemption.

In recent years, scholars have examined the intersection of accounting with narrative, ideology, and power. Critical accounting theory, as outlined by Neu, Warsame, and Pedwell (2015), Roslender and Stevenson (2020), and Tiron-Tudor (2021), views accounting as a socially constructed practice that reflects and reinforces power relations. It is not a neutral system but a discourse that carries values, legitimizes inequality, and shapes human behavior. Similarly, semiotic theorists such as Barthes (1977) and Van Leeuwen (2015) emphasize that language and signs are deeply ideological, revealing the cultural myths and belief systems embedded in texts. Barthes' concepts of denotation and connotation provide a means to examine how financial terms in Dickens's novel convey both literal meanings and deeper ideological implications.

Despite increasing interest in the intersection of accounting, literature, and critical theory, few studies have conducted a focused analysis of *A Christmas Carol* using both Barthes' semiotics and critical accounting theory. Prior research by Quattrone (2016), Cooper and Coulson (2016), and Haynes (2017) has examined the ideological functions of accounting in institutional and corporate settings. However, little attention has been paid to its symbolic use in literary narratives. This gap presents an opportunity to examine how Dickens's use of accounting language reflects and critiques the capitalist values and moral discourse of Victorian society.

Based on this context, the present research addresses the following problem: How does Charles Dickens use accounting terms and symbols in *A Christmas Carol* to construct a moral critique of capitalist ideology? Investigating this question is important to understanding how economic language in literature can carry ideological significance and shape ethical narratives. This research is grounded in the belief that accounting is not merely a technical system, but a cultural language embedded with meaning and power.

Therefore, the objective of this research is to identify and interpret accounting-related terms and symbols in *A Christmas Carol* using Roland Barthes's semiotic theory and critical accounting theory. Through a qualitative descriptive approach and close reading method (Miles, Huberman, & Saldaña, 2019), the research aims to uncover how financial language in the text functions not only as narrative detail but also as a vehicle for ideological critique and moral reflection.

## 2. LITERATURE REVIEW

In conducting this research, two interconnected theoretical perspectives are employed to provide a robust analytical foundation. The first is Roland Barthes's semiotic theory, which offers insights into the layered meanings of signs and symbols in literary texts. The second is critical accounting theory, which situates accounting concepts within ideological and moral discourse. Together, these frameworks enable a multidimensional analysis of *A Christmas Carol*, particularly in examining how accounting-related language functions both literally and metaphorically within the story.

## 2.1 Roland Barthes' Semiotic Theory

Semiotics is the study of signs and their meanings within communication. Roland Barthes, a key figure in modern semiotics, expanded the concept of the sign beyond a simple symbol or emblem, framing it as a complex and layered system of meaning (Barthes, 1977). According to Barthes, a sign consists of two primary components: the **signifier**, which is the physical form of the sign (such as a word, image, or symbol), and the **signified**, the concept or meaning associated with that form (Barthes, 1977; Danesi, 2018).

Barthes identifies three principal levels of signification, including **myth**, which refers to the deeper ideological layer of meaning within a text. However, for the purposes of this research, it is more relevant to focus on two key levels:

- 1) **Denotation**: the first level of meaning, referring to the literal or surface interpretation of a sign.
- 2) **Connotation**: the second level, encompassing the cultural, emotional, or ideological associations attached to a sign (Barthes, 1977; Van Leeuwen, 2015).

Through this semiotic framework, accounting-related terms in *A Christmas Carol* can be analyzed not only for their explicit meanings but also for the social and ideological messages they convey.

## 2.2 Critical Accounting Theory

Critical accounting theory arose in response to traditional perspectives that regard accounting merely as a neutral and technical process of financial record-keeping (Neu, Warsame, & Pedwell, 2015; Tiron-Tudor, 2021). This approach emphasizes that

accounting is, in fact, a socially constructed practice that plays a central role in shaping and maintaining power structures, social relations, and societal values (Brown & Tregidga, 2017; Alawattage, et al, 2021).

### a. The Role of Accounting in Power and Ideology

Accounting is understood as an instrument capable of: 1) Sustaining or challenging power relations: Through the presentation of financial data, accounting can shape public opinion and legitimise dominant economic actors while also serving as a critical tool for exposing structural injustices (Neu, Warsame, & Pedwell, 2015; Tiron-Tudor, 2021); 2) Constructing social and moral values: Accounting extends beyond the measurement of financial matters; it also conveys ethical values such as social responsibility, justice, and the redistribution of resources (Busco, Quattrone, & Riccaboni, 2017; Sikka, 2015), and 3) Revealing economic and social inequalities: By critically examining how accounting operates within capitalist systems, this theory highlights how such practices may exacerbate socio-economic disparities and distort human values (Tweedie & Hazelton, 2015; Haynes, 2017; Dermawan, Irfan, & Ismaya, 2024).

### b. Accounting as Social Discourse and Symbolism

From this perspective, accounting is not merely a matter of numbers and reports but a symbolic and linguistic system that implicitly communicates moral and social messages (Neu, Warsame, & Pedwell, 2015). In literary works such as *A Christmas Carol*, accounting-related terminology, such as debt and bookkeeping, is employed metaphorically to explore ethical

themes, including social responsibility, forgiveness, and justice redistribution Tiron-Tudor, 2021; Sikka, 2015).

Dickens utilises accounting symbolism to critique nineteenth-century industrial capitalism, highlighting its role in fostering social inequality and greed (Tweedie & Hazelton, 2015; Haynes, 2017). The moral transformation of the character Scrooge may thus be interpreted as a narrative of shifting value paradigms: from capital accumulation and self-interest towards social responsibility and humanitarian concern (Quattrone, 2016; Merry, 2016).

### 2.3 Integration of Semiotics and Critical Accounting Theory

The integration of Roland Barthes' semiotic theory with critical accounting theory enables this research to conduct a comprehensive analysis:

- 1) Barthes' theory facilitates an in-depth exploration of the meanings of signs, uncovering the multiple layers of significance embedded in accounting terms and symbols within the novel, structurally and ideologically (Barthes, 1977; Chandler, 2017).
- 2) Critical accounting theory provides a framework for interpreting these symbolic meanings within their social and political contexts, linking accounting symbolism to a social critique of capitalist practices and social inequalities (Sharma, et al, 2019; Tiron-Tudor, 2021).

Through this theoretical synthesis, it reveals how Dickens employs accounting language not only as a narrative technique but also as a potent rhetorical device and social critique, encouraging readers to reflect upon concepts of justice, social responsibility, and morality in everyday life (Unerman, et al, 2018).

### 3. RESEARCH METHOD

This research uses qualitative literary analysis to explore how accounting terms and symbols in Charles Dickens' *A Christmas Carol* carry deeper moral and social meanings. The primary data is the original 1843 text of the novel; secondary data includes scholarly works on Roland Barthes' semiotics, critical accounting theory, and literature linking economics with ethics.

Data were collected through close reading of the novel, identifying key terms like debt, credit, balance sheet, and accountability—which function both literally and symbolically—and then categorizing them by type, frequency, and narrative context. Analysis followed three steps:

- 1) Identifying all accounting-related words and metaphors;
- 2) Interpreting them using Barthes' semiotic theory—examining their literal meaning (denotation), cultural associations (connotation), and broader ideological messages (myth);
- 3) Critiquing them through critical accounting theory, which views accounting as a social practice that reinforces or challenges power, inequality, and values.

This approach reveals how Dickens uses financial language not just to describe money, but to critique capitalism and promote moral renewal.

### 4. RESULT AND DISCUSSION

This research aims to identify terms, symbols, and metaphors related to the economic and accounting domains within Charles Dickens' *A Christmas Carol*. Data were collected through a close reading technique

applied to the original English text. The findings reveal that the novel prominently features a variety of economic and accounting terms and symbols, which are dispersed throughout the narrative, dialogue, and character and event descriptions. These terms and symbols appear not only in their literal sense but also in metaphorical and symbolic forms, referring to the world of commerce, materialistic value systems, and moral conceptions associated with both social and personal accountability.

In this section, the research findings outlined above will be subjected to semiotic analysis based on the semiotic theory developed by Roland Barthes, namely denotation and connotation. Subsequently, these symbols will be further interpreted through the lens of critical accounting theory.

#### **4.1 Economic and Accounting Terms Explicitly Presented**

Several economic and accounting terms are found to appear directly within the text, in the form of words commonly used in financial and business practices. The following are the terms identified along with the contexts in which they occur:

- 1) Profit: "He frightened everyone away from him when he was alive, to profit us when he was dead!" (p. 121).
- 2) Debt: "To whom will our debt be transferred?" (p. 125)
- 3) Mortal money: "Why! Is it not? He has spent but a few pounds of your mortal money: three or four, perhaps. Is that so much that he deserves this praise?" (p. 58)
- 4) Wages: "you don't think me ill-used, when I pay a day's wages for no work." (p. 18)
- 5) Penny: "If you asked me for another penny, and made it an open

question, I'd repent of being so liberal and knock off half-a-crown." (p. 119)

- 6) Sixpence: "That's your account," said Joe, "and I wouldn't give another sixpence, if I was to be boiled for not doing it. Who's next?" (p. 118)
- 7) Banker's book: "... and beguiled the rest of the evening with his banker's-book, went home to bed." (p. 19)

These terms are dispersed throughout various sections of the novel and typically appear within the everyday life contexts of the main characters, particularly Ebenezer Scrooge and Bob Cratchit.

#### **4.2 Symbols and Metaphors Related to Economic and Accounting Concepts**

These terms are distributed across different parts of the novel and predominantly occur within the quotidian contexts of the principal characters, notably Ebenezer Scrooge and Bob Cratchit.

- 1) Chain: "I wear the chain I forged in life," (p. 29)
- 2) Scrooge and Marley firm: "The firm was known as Scrooge and Marley." (p. 6)
- 3) Christmas a humbug: "Christmas a humbug, uncle!" said Scrooge's nephew. "You don't mean that, I am sure." (p. 9)
- 4) The ghosts:
  - a. Marley's Ghost: "Upon its coming in, the dying flame leaped up, as though it cried 'I know him! Marley's Ghost!'" and fell again." (p. 25)
  - b. Ghost of Christmas Past: "I am the Ghost of Christmas Past." (p. 42)
  - c. Ghost of Christmas Present: "I am the Ghost of Christmas

- Present," said the Spirit. "Look upon me!" (p. 71)
- d. Ghost of Christmas Yet-To-Come: "He knew no more, for the Spirit neither spoke nor moved. "I am in the presence of the Ghost of Christmas Yet to Come?" said Scrooge. (p. 109)
- 5) Cash boxes, keys, padlocks, ledgers, deeds, and heavy purses: "It was long, and wound about him like a tail; and it was made (for Scrooge observed it closely) of cash boxes, keys, padlocks, ledgers, deeds, and heavy purses wrought in steel." (p. 25).

#### 4.3 Patterns of Occurrence in the Narrative

Based on observations of the novel's narrative structure, it can be concluded that most economic terms and symbols are found within three primary contexts:

- 1) Character Description: Numerous terms appear in the depiction of Ebenezer Scrooge and Jacob Marley. Both are closely associated with the world of finance and business, both literally (as businessmen) and symbolically (through the language and objects surrounding them).
- 2) Dialogue and Social Interaction: Words such as accounting, debt, and wages emerge within conversations between characters. The dialogues between Scrooge and Marley's ghost, as well as Scrooge's interactions with donors and the Cratchit family, serve as the main context for these terms.
- 3) Visions of Spirituality and the Future: In the scenes involving the three spirits' visions, financial terms and symbols are employed to depict neglected social and moral

aspects of life. For instance, the visions concerning Tiny Tim's death and Scrooge's own demise are accompanied by language laden with financial nuance and value considerations.

Thus, the findings of this research indicate that the novel *A Christmas Carol* contains a substantial number of economic and accounting elements, appearing in the form of literal terms, symbols, and metaphors, which are consistently distributed throughout the narrative structure. These elements can be classified as integral components of the meaning-making process that underpin the novel's overarching themes of moral redemption, social responsibility, and the re-evaluation of the true meaning of life.

#### 4.4 Denotation and Connotation According to Barthes' Semiotics

Based on the findings, fifteen economic terms and metaphors bearing symbolic meaning were identified and analyzed in this section.

The term 'profit' in the quotation, "He frightened everyone away from him when he was alive, to profit us when he was dead!" (p. 121), denotes material gain or financial benefit. However, its connotative meaning suggests irony; profit does not refer to legitimate business advantage in this context. Instead, it serves as a satirical remark implying that Scrooge's death brought benefit only to opportunists like Old Joe, whom he once looked down upon.

Likewise, the word 'debt' in "To whom will our debt be transferred?" (p. 125) denotes a financial obligation or loan. Connotatively, however, the term signifies a burdensome responsibility that restricts and overwhelms the characters, symbolizing a more

profound sense of entrapment within the socio-economic system.

The phrase 'mortal money' in the quotation, "Why! Is it not? He has spent but a few pounds of your mortal money: three or four, perhaps. Is that so much that he deserves this praise?" (p. 58) carries the denotative meaning of money as a temporal, perishable human possession. The phrase's meaning, however, challenges capitalism's hierarchies of power by suggesting that, despite its seeming authority, wealth is fleeting.

Similarly, the denotation of 'wages' relates to the monetary compensation an employer offers a worker in exchange for labor in the quotation, "You do not think me ill-used when I pay a day's wages for no work." (p. 18). However, a more profound remark on the unequal social connection between employer and employee can be found in its connotation. Here, wages symbolize the employer's power to control labor, time, worth, and dignity. Scrooge's resistance to granting Bob Cratchit a day off on Christmas is further revealed in the line, "You'll want all day tomorrow, I suppose?" said Scrooge. "If quite convenient, Sir." These quotes, which highlight Scrooge's thrift and emotional distance, serve as a metaphor for the economic exploitation that prioritizes money over people.

The word 'penny' in the quotation, "If you asked me for another penny, and made it an open question, I would repent of being so liberal, and knock off half-a-crown," denotes the smallest unit of British currency. Connotatively, however, it symbolizes a corrupted value system in which even the most trivial monetary amounts are politicized and weaponized to justify greed and inequality.

Likewise, the term 'sixpence' is found in the quotation, "That is your

account," said Joe, "and I would not give another sixpence if I were to be boiled for not doing it. Who is next?" (p. 118), denotes a small silver coin worth six pennies under the old British currency system. However, the stinginess and dehumanization implied by this paragraph represent the brutal philosophy of capitalism, which reduces human life and death to nothing more than commodities. The quote's context, poor people selling the late Scrooge's belongings to Old Joe's fence, highlights the immorality of such dealings.

The phrase 'banker's book' as seen in the sentence "... and beguiled the rest of the evening with his banker's-book, went home to bed." (p. 19), denotes a ledger or personal account book. On a connotative level, it signifies the penetration of capitalist ideology into the private sphere, displacing human relationships with financial ones. Here, the banker's book symbolizes Scrooge's loneliness, frugality, and the capitalist mindset that prioritizes wealth over affection and human connection.

The word 'chain' in the quotation, "I wear the chain I forged in life" (p. 29), denotes a physical object, an iron or metal restraint. However, connotatively, it represents the weight of avarice and moral failings accrued during earthly life. The chain, which is symbolically created by Marley's life events, represents unavoidable responsibility and serves as a punishment that was brought about by his greed and selfishness, rather than by outside forces.

A business partnership named after its founders is indicated by the phrase "Scrooge and Marley firm," as in "The firm was known as Scrooge and Marley." (p. 6). Connotatively, however, the company is more than just a business; it has become a symbol of capitalist avarice. The fact that the name

has not changed since Marley's passing highlights the persistent legacy of exploitative practices. The firm symbolism's structural continuity in the capitalist ethos, one that persists even in the absence of its originators, thereby illustrating how systems of greed outlive individuals and operate on a broader, impersonal level.

The phrase 'Christmas a humbug,' taken from the exchange, "Christmas a humbug, uncle!" said Scrooge's nephew. "You do not mean that, I am sure." (p. 9) denotes, on the surface, a denial of the Christmas holiday's sincerity, meaning "Humbug", which means nonsense or deception. Connotatively, this expression signifies a rejection of human compassion, moral obligation, and the communal warmth typically associated with Christmas. Scrooge's dismissal of Christmas as a humbug symbolizes extreme capitalist ideology, wherein emotional generosity and moral considerations are subordinated to profit and personal gain.

The denotative and connotative meanings of the ghosts in *A Christmas Carol* are outlined in the following table.

**Table 4.1** Denotative and Connotative Meanings

| The Ghosts                 | Denotation                                     | Connotation                                                                                             |
|----------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Marley's Ghost             | The Ghost of Scrooge's former business partner | A symbol of capitalist sin, spiritual accounting, and the permanent moral consequences of one's actions |
| Ghost of Christmas past    | A childlike figure emitting candlelight        | A symbol of reflection, memory, and the forgotten roots of humanity                                     |
| Ghost of Christmas present | A jovial figure in a green robe, bearing a     | A symbol of generosity, the social Spirit of Christmas, and a                                           |

|                                |                                            |                                                                                                                      |
|--------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                                | torch and surrounded by food               | critique of social inequality                                                                                        |
| Ghost of Christmas yet-to-come | A silent, shrouded figure cloaked in black | A symbol of death, moral finality, inevitable consequences, and the urgency for transformation before it is too late |

The denotative meanings of 'cash boxes, keys, padlocks, ledgers, deeds, and heavy purses' refer to business and financial instruments commonly used to store, secure, and record wealth. However, these objects symbolise moral burden, capitalist sin, attachment to material possessions, and spiritual punishment. Within the framework of accounting semiotics, this collection of items may be interpreted as a ledger of sin and ownership, not merely recording financial assets but also reflecting moral liabilities

#### 4.5 Social Critique and the Construction of Moral Values through the Lens of Critical Accounting Theory Based on Accounting Symbolism

A semiotic reading of *A Christmas Carol*, grounded in Roland Barthes' theory of myth and signification, reveals that Dickens's use of economic language and symbolic references functions not merely as narrative detail but as a profound critique of capitalist morality (Barthes, 1972). The text employs financial terminology and imagery, such as 'profit,' debt,' and the 'banker's book,' to expose how the logic of capitalism permeates moral reasoning and human relationships. When analyzed through the lens of Critical Accounting Theory, these signifiers are revealed as embedded

within ideological frameworks that legitimize structural inequalities and uphold dominant power relations (Tweedie & Wilmott, 2019; Chandraretya, 2025). The symbolic function of such terms transcends their literal economic definitions, participating instead in constructing a moral and social order governed by accumulation and control. For instance, the phrase “to profit us when he was dead” serves not merely as dark humor, but as a satirical indictment of the capitalist impulse to commodify even the event of death itself (Sikka, 2015). Here, accounting language functions as a narrative mechanism that exposes the commodification of human life under capitalist rationality.

Similarly, debt’ operates on both a material and metaphorical level. It symbolizes not only financial obligation but also structural oppression, whereby individuals and communities are entrapped within exploitative economic systems under the guise of legitimacy (Rogers & Walker, 2016; Model, 2015). The depiction of Scrooge’s emotionally barren relationship with money and numerical records reflects the broader dehumanizing effect of capitalism, wherein accounting becomes a tool that measures worth purely through productivity and asset accumulation (Cooper & Coulson, 2016; Jack & Kholeif, 2019). This is further exemplified in Scrooge’s objection to paying “a day’s wages for no work”, a sentiment that illustrates the capitalist reduction of labor to economic output, stripped of dignity and ethical recognition (Gray et al., 2019; Model, 2015). Through such representations, Dickens critiques the ideological foundations of financial accounting that mask exploitation under a veneer of objectivity and rationality.

Moreover, including minute financial units such as the ‘penny’ and ‘sixpence’ underscores the pervasiveness of capitalist ideology, demonstrating how seemingly trivial amounts are marshalled to justify stinginess and moral neglect (Dillard & Vinnary, 2019). These symbols illustrate the illusion of accounting neutrality, often obscuring its ideological function in sustaining economic hierarchies. The enduring existence of the firm “Scrooge and Marley,” even after Marley’s death, symbolizes the systemic resilience of capitalist enterprise. The firm becomes a metaphor for capitalism’s capacity to persist independently of individual morality, with accounting functioning as its language and operational mechanism (Model, 2015). Additionally, objects such as cash boxes, padlocks, and heavy purses, carried by Marley in the afterlife, are reconfigured as representations of moral liability. As argued by Laine, Tregidga, and Unerman (2021), these items constitute a form of spiritual accounting in which ethical transgressions are recorded not in ledgers but in the burdens, one carries beyond life, thus critiquing the conflation of financial success with moral virtue.

The spectral figures of the Christmas ghosts further reinforce the motif of accounting as a moral system. Functioning as auditors of Scrooge’s life, the Ghosts of Christmas Past, Present, and Yet-to-Come conduct a moral evaluation of his choices across temporal dimensions highlighting deviations from ethical conduct and forecasting the consequences of his actions if uncorrected (Power, 2017). These encounters move beyond individual repentance to suggest a broader need for moral recalibration within the socio-economic order.

Ultimately, *A Christmas Carol* reveals how accounting, far from being a neutral practice, constructs and constrains human values by imposing frameworks that define virtue, success, and social worth (Cooper, 2018; Gallhofer et al., 2016). Dickens, an astute observer, and critic of industrial-era capitalism, employs these economic symbols to articulate a vision that is closely aligned with the aims of critical accounting: to expose the moral shortcomings of conventional financial systems and to advocate for a more humane and equitable socio-economic structure (Hughes, 2019). Thus, the novel affirms the dual capacity of accounting, as either an instrument of injustice or a vehicle for ethical and social transformation.

## 5. CONCLUSION

This study shows that *A Christmas Carol* is not just a tale of personal redemption but also a moral critique of capitalism. Using Roland Barthes' semiotic theory and critical accounting perspectives, it reveals how financial terms like "debt" and "profit" act as metaphors for spiritual burden, greed, and ethical change. Scrooge's transformation functions like a "moral audit," challenging materialism and promoting compassion and social justice.

The research highlights that accounting is more than numbers—it's a symbolic language that carries values and shapes how we understand fairness, responsibility, and human worth. Dickens uses this language to expose the dehumanizing side of capitalism and call for more humane economic relationships.

These findings are valuable for both literary studies and business ethics, showing how stories can reflect and question societal values. Future research

could explore similar accounting metaphors in other literature, media, or cultural contexts, or apply this interdisciplinary approach to other symbolic systems like legal or medical language.

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