A metaphorical analysis of *The Love Song of J. Alfred Prufrock* by T. S. Eliot

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**ABSTRACT**

Using the theory of conceptualisation of metaphor, this study analyses the imagery created by accounting metaphors of *The Love Song of J. Alfred Prufrock*. The paper applies a typology of metaphors as the basis of metaphorical analysis for the detection of accounting in Eliot’s poem. The results of the study suggest that the poem relies on accounting metaphors that use either unstated vehicle concepts, unstated tenor concepts or both to convey dense messages of accounting. An implication arising from the results is that considerable transfers of meaning from one epistemic element to another are needed to unlock Eliot’s accounting messages.

**1. Introduction**

Imagery created by metaphors enables the extraction of meaning from figurative language and is particularly redolent in the genre of poetry (Eastman, 2015). Metaphors link one object to another to promote visualisation for the reader. These objects may seemingly be unlike each other but are often framed as metaphors through implication by transferring meaning from one epistemic element or domain to another to generate new understandings (Walters, 2004). Structurally, metaphors ground one concept or image, the source domain, to another concept or image, the target domain (Gleason, 2009) to open up a “lived experience” (Gibbon, 2012, p. 202) through “possible likenesses between the two parts of the metaphor” (Poletti, 2004, p. 24).

The conceptual theory of metaphor “holds that metaphor is located in thought rather than in language” (Ritchie & Zhu, 2015, p. 119). Here, metaphors challenge the dominant structures of factually-based texts, which attempt to sustain permissible meanings, by providing “innovative perspectives and new knowledge of phenomena” (Moerman & van der Laan, 2011, p. 11). They also create “a metaphorical truth through the creation of tension between the symbolic and the literal meaning of the metaphor” (Smith & Jacobs, 2011, p. 907) and, in accounting texts, have the “ability to enhance fluency, articulate experience, and defamiliarize ordinary practices” (Walters-York, 1996, p. 53).

Accounting scholars have recognized that the works of T. S. Eliot open up lines of enquiry for the interpretation of accounting texts.

To Eliot, apparently, the essence of poetry lay in providing stimuli to the elaboration of meaning, rather than in providing unequivocal texts. Toward that end, he created ambiguous, textured accounts and invited others to find greater meaning in them than he had consciously created (March, 1987, p. 165).

One such work of Eliot that has brought considerable attention to poetry reviewers is the poem *The Love Song of J. Alfred Prufrock* (*The Love Song*). A mainstream interpretation of the stanzas of *The Love Song* is that it adopts a world-weary voice of an existential-suffering, balding, middle-aged man, overwhelmed by indecision and anxieties. Influenced by the works of Dante (Hollahan, 1970),
Shakespeare (McCormick, 2004), Donne (Blythe & Sweet) and Dostoyevsky (Lowe, 2005), Eliot used The Love Song to narrate the experiences of Prufrock through the technique of stream of consciousness that captured a dramatic interior monologue of the thoughts and feelings of Prufrock in an urban setting. Consistent with the idea that a poem’s metaphors might offer insights into accounting (Manninen, 1997; Morgan, 1988), this study uses the poem The Love Song written by Eliot to answer the following research question: What forms of accounting metaphors are generated by The Love Song of J. Alfred Prufrock?

Bearing in mind that interpreting text has “implications for accounting thought” and what is meant by accounting (Lehman, 2000, p. 443), the relevance of interpreting the forms of accounting metaphors generated by The Love Song is that it draws attention to accounting’s presence in a social and historical milieu, which is charged by a series of random impressions and events of seemingly bewildering complexity. Moreover, The Love Song reminds readers of accounting’s presence in daring to pose and to respond to far-reaching questions that might otherwise be side-stepped by time-honoured accounting texts. The question is important because it unlocks the language of metaphor “to comprehend what is observed” (Eastman, 2015, p. 41) in the poem. Such a comprehension encourages readers to seek innovative meanings of accounting through the identification of the structural form of the metaphor ranging from Form 1 metaphor, where literal and figurative source domains of the metaphor are named, to the relatively more difficult Form 4 metaphor, where neither literal nor figurative source domains of the metaphor are named (Perrine, 1971). The question is also important because, consistent with Boland (1993), it encourages readers to probe for different interpretations of the target domain of accounting.

This study is relevant and potentially important to the world of accounting because metaphors have the ability to glean powerful insights through alternative realms of knowledge. The metaphor’s linking of objects and concepts from seemingly disparate domains of knowledge offers insights for the accounting world that are vivid and memorable. As metaphors are pervasive and used extensively in accounting texts, an understanding of metaphors provides accountants the competence to attain an interpretation of text that goes beyond what the text expresses literally. A major contribution of the paper is that it puts together a methodological and analytical approach that facilitates a nuanced analysis of accounting texts for the identification and interpretation of metaphors that might otherwise be difficult to interpret.

However, there are several assumptions and limitations that need to be acknowledged. The study assumes that The Love Song is as an accounting artefact in its own right that is worthy of bringing accounting poetic to bear on its content. Here, poetics is interpreted as “a theory of reading of a particular text” (Crowther, Carter, & Cooper, 2006, p. 176). The study takes on a mild form of performative approach to accounting, where “the fate of any account lies in the actor’s translation” (Catasus, 2008, p. 1007). In this sense, given that Eliot may have intentionally allowed for the possibility of making accounting connections in The Love Song, the actor’s processes of translation used in this study are directed towards the purposeful detection and interpretation of accounting related metaphor-use. Further, given March’s (1987, p. 65) urging for the finding of “greater meaning” from Eliot’s poems, textual references from the accounting literature are applied to induce accounting related metaphors from The Love Song.

Interpretation of metaphors is often a difficult exercise. This is particularly acute in abstract poetry, such as the poetry composed by Eliot, which relies heavily on knowledge of classical, lyrical, and neo-classical literature for interpretation of complex metaphors. The Love Song, itself, has startling images and motifs that do not appear to have any coherent purpose at first glance so it is important for readers of the poem to be aware of the multiplicity of potential meanings behind the words of metaphors (Walters, 2004). Consistent with the idea that metaphors “create novel meaning” (Walters-York, 1996, p. 6), this study assumes that readers are open to the idea of constructions of meaning and intentions, as texts may be open to arbitrariness and go beyond one-to-one correspondence. The logical positivism resting behind the objectivist-positivist epistemology gives primacy to “the essential literalness of language and its tools of formal (mathematical) logic and classic set theory” (Cameron & Low, 1999, p. 78). However, the constructivist approach refutes that language is essentially literal.

The paper is structured as follows. Following an explanation of the background of T. S. Eliot’s The Love Song, the typological underpinnings of the paper are presented before turning to the paper’s methodological foundations. This is followed by a section on the paper’s findings. The final section presents the paper’s conclusion.

2. T. S. Eliot’s The Love Song of J. Alfred Prufrock

Parker and Lewis (1995; p. 212) make a connection between the biographies of writers of scientific management literature, Frederick Taylor and Henri Fayol, and accounting, by focusing on their “personal backgrounds and philosophies”. A similar connection may be made about the poet Eliot, who had a background that predisposed him towards ideas and language of accounting and accountability. Having secured undergraduate and graduate degrees in literature from Harvard University, he became exposed to the modernity of Tristan Corbière and Arthur Symons and the symbolism and impressionism of Jules Laforgue finding “a poetic medium adequate to contemporary needs” (Shanahan, 1955, p. 117). Such needs included the visualisation of the ordinary, the mocking of the absurdities of commonplace emotions, the capture of everyday shades of conversational tones, and the identification of the variegations of urban and commercial settings (Shanahan, 1955). He coupled aspects of these early and contemporary needs with an interest in making money, “the kind of money his father generated by founding the Hydraulic Press Brick Company in St Louis” (Moroney, 2009, p. 3), ensuring that any incoming streams of revenue that came towards the household were properly accounted for. In this pursuit, Eliot (known as Tom) went so far as to help his wife out with household accounts.

She was determined to keep tabs on every penny they spent, and for a time her account books were a model; then somehow she got in a muddle, and Tom had to step in and straighten things out (Matthews, 1974, p. 53).

Eliot constructed The Love Song between 1910 and 1911, when he was 22 and 23 years of age before it was first published in 1915
3.1. Source domains of metaphors

This study uses Perrine’s (1971) typology of four forms of metaphor to demonstrate how some source domain images evoke target domain meanings of accounting. A metaphor comprises a “literal” term (or “tenor”) and “figurative” term (or “vehicle”) (Cohen, 1982, p. 5; Ortony, Reynolds, & Arter, 1978, p. 924). Although it is sometimes difficult to place boundaries between the four forms of metaphors, the analytical exercise of placing metaphors within the four forms helps create heightened understandings of metaphor use.

3.1. Source domains of metaphors

Form 1 metaphors contain literal (tenor) and figurative source (vehicle) terms. As depicted in Table 1, “accounting as a gramophone record” lends itself to a Form 1 metaphor of reporting sublimity as the literal (tenor) term “accounting” is linked with the figurative (vehicle) term “gramophone record” that records, stores, reveals and reports narratives for the benefit of an interested audience (Suarez, 2001). Also shown in Table 1, is an example of a Form 2 accounting metaphor, “long-tail asbestos liabilities”, as
Greenwash may be construed as a disparaging term for the activity of generating sustainability reports. The unstated to lend substance to abstract or elusive concepts

### Form 1 metaphor
(Literal and figurative source terms are named)
- **Target Concept** Accounting as an instrument
- **Target Concept** Accounting as a gramophone record.
- **Target Concept** Oh, balance sheet, you breath of winter doing.
- **Target Concept** The accountant was a saintly star.

### Form 2 metaphor
(Literal source term is named, the figurative term is inferred)
- **Target Concept** Long-tail asbestos liabilities
- **Target Concept** Cooked books
- **Target Concept** Lean mean organization
- **Target Concept** Science dividend.

### Form 3 metaphor
(Figurative source term is named, the literal term is inferred)
- **Target Concept** Part of the infrastructure of knowledge
- **Target Concept** A scientific basis for sustainable management
- **Target Concept** Make hay while the sun shines.
- **Target Concept** Student as consumer

### Form 4 metaphor
(Neither figurative nor literal source term is named, both are inferred)
- **Target Concept** Balanced scorecard
- **Target Concept** A charge of the light brigade
- **Target Concept** Greenwash
- **Target Concept** Sponsoring sacrifices

Examples from Spencer (2013); Gibbon (2012); Moerman & van der Laan (2011); Amerinic & Craig (2009); Poletti (2004); Suarez (2001); Buckmaster & Craig (2000); Perrine (1975); Perrine (1971).

used by Moerman & van der Laan (2011), to link the literal image of “asbestos liabilities” with the seemingly disconnected, figurative image of “long tail: to offer a fragment of accounting identity.

In Form 3 metaphors, only the figurative term (vehicle) is named with the writer’s literal subject of discourse (tenor) suppressed. Form 3 metaphors are ambiguous and rely on context, and clues, to glean understanding from the source domains of vehicle and tenor to the target domain (in this case, accounting). An example of a Form 3 metaphor is “Make hay while the sun shines”. The figurative vehicle “make hay” (vehicle term) suggests one should make the most of one’s opportunities (such as revenue generation) while one has a chance (inferred from “while the shines”).

By far the most difficult metaphors to interpret or unmask are Form 4 metaphors where neither figurative nor literal source terms are named. Here, the structural link and mediating correspondence are much more difficult to infer. Form 4 metaphors require the reader to exercise imagination as the metaphors themselves, at first glance, appear erratically structured or ambiguous. Form 4 metaphors rely on the reader’s preparedness to forge an interconnected system of thought about how the source domain helps govern how the reader thinks about the target domain (Gleason, 2009, p. 437). Form 4 metaphors accommodate Walters’ (2004, p. 159) notion of “non-stereotypical metaphors”, which involve “alternative accounting epistemic activity” and “higher order epistemic transfers” (Walters, 2004, p. 160) in order to transfer one domain of signs to a seemingly completely different domain of signs. In this context, Walters-York (1996, p. 54) uses the phrase “cognitive conceptualization” in which “the cognitive function metaphor serves to lend substance to abstract or elusive concepts”, and metaphors “are constituted by relationships among concepts” (Walters-York 1996, p. 119). Greenwash may be construed as a disparaging term for the activity of generating sustainability reports. The unstated tenor “green” suggests greenhouse gas account, while the unstated vehicle “wash” implies laundering. Here, tenor and vehicle consort together to imply the practice of spinning highly dubious and superficially aesthetic reports of sustainability.

#### 3.2. Target domain of metaphors

The target domains or concepts of accounting used in the study are fragments of accounting identity, reporting sublimity, aesthetic forms of accounting and transformative accounting. Fragments of accounting identity reside in technical and symbolic modes of accounting information, where “accounts create presence, a presence that holds accountability” (Catasus, 2008, p. 1005). Reporting sublimity is often rendered by personal accounts. Yamey, Edey, & Thomson (1963) and Galloway (2011) identified poetic forms of personal reporting sublimity in Oldcastle’s Profitable Treatise written in 1543, where accounting was perceived as

> the glasse of a mannes state, wherein all men maie perceive in what state thei wer in durying their lifes, and how thei left al thynges at the house of death (Galloway, 2011, p. 78).

Metaphors of reporting sublimity reside in multitudinous forms of accountability and disclosure, raising possibilities of accounts and events that store information in terms of frameworks of time and timeliness. Poetry itself is understood as a form of written and oral account of events and actions, where words or music reveal song or speech (Jacobs & Evans, 2012) as a form of reporting sublimity.

There is also a strong link between aesthetic forms of accounting and metaphors. “The aesthetic form of metaphor brings significance closer to emotive or sensual experience” (Walters-York, 1996, p. 54). Aesthetic accounting enables an evaluation of symbolic forms or identities of ritualization (the presence of established procedures or routines) and of secular and spiritual activity (Woodward, 2009; Jacobs & Walker, 2004). As a technique of examining and identifying information, expressive aesthetic accounting applies, imputes and internalizes heightened identities (Walker, 2008), deploying accounting discourse strategies which are

…inscribed in power-knowledge relations where power is understood to operate through a plurality of relationships to form and
institutionalize knowledge claims — claims for example, about ‘organization’, ‘strategy’, ‘knowledge’ and ‘power’ (Ezzamel & Willmott, 2008, p. 193).

Aesthetic accounting often connects with transformative forms of accounting (Miller & Napier, 1993), hinting at order in society (Carmona, Ezzamel, & Gutiérrez, 2002), including heavenly order (Ezzamel, 2009). Transformative accounting also accounts for sins and the soul (Quattrone, 2004), raising the possibility that “accounting can be perceived as something sacred” (Jacobs & Walker, 2004, p. 362), with “a role in the sacred” (Jacobs, 2005, p. 203). It also renders an account of the secular, rendering a sense of the numinous, arousing one’s elevated sense of spirituality or mystery. In addition, transformative accounting recognizes creative forms of technical and symbolic power that structure domains of organization and control (Maurer, 2002; Carruthers & Espeland, 1991) in the fields of social and economic life (Miller & Rose, 1990; Miller & O’Leary, 1987) and accountability (Espeland & Sauder, 2007; Ogden, 1995).

4. Methods

As an alternative style of accounting research, poetry is recognized as a form of accounting scholarship that offers fruitful paths for understanding accounting endeavour (Gray, Guthrie, & Parker, 2002). Indeed, the pioneer accountant Jennie M. Palen observed there is “a commonality between poetry and accounting” (Spruill & Wootton, 1995, p. 384) while other accounting commentators recognized that the work of “canonical literary figures like T. S. Eliot” (Erturk, Froud, Johal, Leaver, & Williams, 2012, p. 6) was important for enquiring about accounting.

As such, the study embeds a creative inquiry method within the foundations of the constructivist epistemology (Selkirk, Sadler, & Keamy, 2017) to analyse one of Eliot’s most significant high culture artefacts The Love Song. Metaphorical analysis employs Perrine’s (1971) typology of metaphor to determine what forms of metaphor are used in The Love Song. This study used the version of The Love Song which first appeared in Prufrock and Other Observations (Eliot, 1917) and was subsequently printed in Collected Poems 1909–1962 (Eliot, 1972). The poem contained an epigraph and 20 stanzas, and for the purposes of the analysis of this study the stanzas are enumerated from I to XX.

In terms of the target concept of fragments of accounting identity, the analysis was alert to the possibilities of the poem’s use of representations of accounting elements and social and environmental accounts. It recognized the balance sheet not only as “a metaphor for corporate greed and indifference to social and environmental concerns” (Smith & Jacobs, 2011, p. 913) but also as a form of structure of which shaped the organization of stanzas within The Love Song.

In probing for images connected with the target concept of reporting sublimity, the study sought metaphors that suggested the storing and presentation of information. Reporting was interpreted broadly in terms of accounts or reports of actions and events, storage of information in frameworks of time and timeliness, and the presentation or dissemination of reporting.

The analysis also looked for images that might reveal poetic displays of aesthetic accounting, attempting to find in the poem images that signified the dynamics of accounting in sensuous form. Here, the analysis drew from creative and symbolic forms of accounting inscriptions or echoic aesthetic effects from other poems. Indications of transformative accounting were also obtained by looking for images that made visible a sense of the spiritual or numinous of accounting, detecting links with transformative messages from other accounting poems. Passages that challenged the accounting canon or invited expression of human enquiry, experience and connectedness related to accounting were also considered in the analysis. In this respect, considerable effort was exercised to identify passages of transformative accounting that offered clues to the potentiality of accounting.

Following the formal three-pronged processes of Perrine’s (1975) metaphorical analysis, each stanza of The Love Song was approached to gather a sense of whether the passages contained within them spoke metaphorically. Here, metaphorical analysis approached the passages to detect if they were metaphorical or literal. The analysis also considered whether a comparison was made between an unstated or stated tenor and vehicle terms.

5. Accounting metaphors of The Love Song of J. Alfred Prufrock

From the outset, the poem’s title invokes a Form 4 accounting metaphor. Fragments of accounting identity (target source) are found in the words “song” (tenor source), “love” (vehicle source) and “J. Alfred Prufrock” (another vehicle source) in the title of The Love Song. “Song” denotes a poem rather than a literal song, and hints at correspondence with accounting given that accounting may be constructed in the mirror of popular songs (Jacobs & Evans, 2012) and that love songs themselves have a place in the discourse of accounting (McPhail, 2011). The vehicle source “love” has many connotations ranging from carnal desires to devotion to work and again hints at correspondence with accounting given that the “dialectic of love and justice has the capacity to restore authority to financial reporting and resolve the crisis it presently faces” (McKernan & MacLullich, 2004, p. 330). “Love” is aptly framed in the title, for it reminds even the most literal-minded reader that “contemplating love and the situatedness of our being creates a space for seeing differently, more inclusively” (Dillard & Reynolds, 2011, p. 492). The elision of “love” and “song” as “love song” and the title’s inclusion of the formal “J. Alfred Prufrock” suggests a fragment of an accountant’s identity, hinting at a discourse, possibly an account, of a formal, authoritative person who is devoted to work. The echoic sentiment of this fragment of identity is heard in The Passionate Accountant to His Love where readers are urged to “Open the books to a world of many colors” (Krausman, 1996, p. 586).

This promise of accounting’s presence is maintained in the poem’s opening six-line epigraph containing a quotation from Canto 27 of Dante Alighieri’s Inferno. Translated, this epigraph states:

If I thought that my reply would be to someone who would ever return to earth, this flame would remain without further
movement; but as no one has ever returned alive from this gulf, if what I hear is true, I can answer you with no fear of infamy.

Here, the Inferno narrates how Virgil is sent by Heaven to instruct Dante about the horrors of inferno (Hell). During this account, Dante meets Guido da Montefeltro (unstated tenor), an inmate of the inferno, who reveals to Dante not only how he committed many atrocities but also how he tried, unsuccessfully, to get himself forgiven before he committed them. The passage suggests that Prufrock, like Guido da Montefeltro, is prepared to reveal stories (unstated vehicle), a task not unfamiliar to accountants themselves. Given their renown as story-tellers (McWatters & Lemarchand, 2010; Poullaos 1998) and myth-makers (Rudkin, 2007) in the perpetuation of accounting narratives (Beattie & Davison, 2015; Beattie, 2014), tales (Parker, 1999) and fables (McAulay, 2003). The epigraph, as Form 4 metaphor, suggests that it is possible to perceive Prufrock as many things, including an everyday-accountant with the preparedness to account for events and actions (including transactions) that are embedded in established procedures or routines.

5.1. Reporting sublimity

The dramatic monologue of stanza I’s “punky” (Levine, 2015), “startling images” (Russell, 2007, p. 235) abound from the opening trope of pathetic fallacy:

Let us go then, you and I,/When the evening is spread out against the sky/Like a patient etherised upon a table (Stanza I, Lines 1–3).

The irreverence of the etherised patient/evening image is heightened by the poet’s artful insertion of the literal sourced (stated tenor) “table”, a functional non-current asset often found in the equipment component of an entity’s asset side of the balance sheet (unstated vehicle), suggesting the use of a Form 3 metaphor, possibly evoking an image of the mandatory balance sheet disclosure requirements of the Companies Act 1862 (UK). While the “you and I” is never explicated in the poem, it is possible that the “you” is the audience and the “I” is Prufrock, Eliot or anyone else (including a ritualized form of everyday-accountant). In addition, given that Fleissner (1990, p. 209) argues that “the you is presumably male” the duo may represent an everyman-Prufrock and an acquaintance/colleague setting off in a city landscape

through certain half-deserted streets,/The muttering retreats/Of restless nights in one-night cheap hotels/And sawdust restaurants with oyster-shells (Stanza 1, Lines 4–7).

Fragments of accounting identity are found in The Love Song’s commercial property (stated tenor) — “hotels” and “restaurants” — and resource assets (unstated vehicle) — “oyster-shells”. Oysters are figuratively understood as recorders of environmental change (Surge, Lohmann, & Goodfriend, 2003), lending possibilities to the contention that Eliot is using “oyster-shells” as an early form of account of the environment. The forging of the source domain of “oyster-shells” with the target domain of environmental accounting as an invocation of a Form 3 metaphor has some support from the accounting literature. Using passages from The Walrus and the Carpenter, from Through the Looking-Glass by Carroll (1866), Hooper and Kearins (2008) used the allusion of the extract of the oyster from its shell to explore how natural resource assets, in particularly land, were prized away from Indigenous owners as a form of wealth confiscation.

Stanza I’s cinematic images of city infrastructure are also captured through a recording of consecutive tangible non-current property assets (“streets”, “hotels”, “restaurants”) suggesting the use once again of a Form 3 metaphor through the stated tenor sources. The evocativeness of these images is echoed later in Layne’s (2008) “Steamy, suffering/Timeless streets” (Layne, 2008) but in The Love of Song the presence of tangible non-current property assets act as a scaffold for the following anguished abstraction.

Streets that follow like a tedious argument of insidious intent/To lead you to an overwhelming question…./Oh, do not ask, ‘What is it?’/Let us go and make our visit (Stanza I, Lines 8–12).

There is considerable debate about what Prufrock meant by the unstated vehicle source “overwhelming question” (he repeats the phrase later on in the poem as “some overwhelming question”) but his “Oh, do not ask, ‘What is it?’” appears to accord with Hines’ (1988) view that accountants perceptions of reality are highly constructed, constrained, underdeveloped and, above all, hesitant. In this Form 3 metaphor, Prufrock suspends or defers asking the overwhelming question in the same way possibly that accounting suspends posing its own far-reaching questions. Eliot is thus able to present a complex imagery of accounting that transcends the functions of disclosure of non-current assets and dares ask the overwhelming question resting behind the purpose of accounting through the subtle deployment of Form 3 metaphor.

Stanza II then cuts to another tangible non-current property asset — “room” —, where in it, Prufrock observes that

the women come and go/Talking of Michelangelo (Stanza II, Lines13–14).

The talk of Michelangelo (unstated vehicle) with his predilection for the artistic presentation of “large, inflated, breast-like pectorals with quasi-centred nipples” and penchant for male models (Howard, 2001, p. 79) represents more than empty chatter about the artist’s preoccupation with carnal form and the dynamics of sensual figures. There is also a suggestion of purposeful commercial interest behind the women’s conversations bearing in mind that Renaissance banking records reveal that the “miserly, avaricious” Michelangelo had “monumental wealth” at odds with his frugal lifestyle (Delaney, 2004, p. 209). For several generations, Michelangelo’s family had been small-scale bankers in Florence before their bank failed, and it is to these financial affairs the women (unstated vehicle) might confer, reaffirming the possibility through the framing of Form 4 metaphors, that the group women
represent a special stakeholder group with a commercial interest in Michelangelo’s activities. Again, this imagery is important because resting behind Eliot’s lines of implicit social and environmental accounting rests an inchoate form of stakeholder theory that recognizes the importance of rendering an account to many stakeholder groups.

This rhyming couplet on women and Michelangelo (Stanza II) is followed by a yellow fog stanza (Stanza III) of eight lines that likens the fog to a cat:

The yellow fog that rubs its back upon the window-panes,
The yellow smoke that rubs its muzzle on the window-panes,
Licked its tongue into the corners of the evening,
Lingered upon the pools that stand in drains,
Let fall upon its back the soot that falls from chimneys,
Slipped by the terrace, made a sudden leap,
And seeing that it was a soft October night,
Curled once about the house, and fell asleep (Stanza III, Lines 15–22).

Here, three phases of love are tracked by Hakac (1972): wooing through rubbing, licking and slipping; consummation through the “sudden leap”; and resting through sleep. However, the yellow-coloured cat stanza also appears to be making a veiled expression of Form 3 metaphor of account located in the careful use of the tangible non-current property assets of “window-panes”, “drains”, “chimneys”, “terrace” and “house” (stated tenor). They operate as both the poem’s emblematic aspects of modern cityscape, which the poem seeks to portray and render somnolent through the term “fog”, and the poem’s Form 3 metaphor of recording an account of that cityscape through the identification of specific assets. Moreover, Eliot engages with the sensation of the “yellow” of the fog (unstated vehicle) and assets to achieve harmony through the retention of colour and somnolent negative externalities. These externalities represent a form of cityscape liability, setting up a dynamic formal alliteration of ‘-os’ and ‘-oos’ by way of another account of the environment — “fog”, “smoke”, “pools”, “soot”. Indeed, these represent one of the many signs of what Bettner, Frandsen, & McGoun (2010) call auditory-based accounting.

5.2. Fragments of accounting identity

The mechanical rhythm of Stanza IV underlies the repetitive contemporary existence of preparing “a face to meet the faces that you meet”, a task not unfamiliar to accountants themselves in the preparation of reports for key stakeholders, and thus suggestive of the generation of a Form 4 metaphor of accounting identity. Time itself, which accountants deploy to uniquely date actions (Chambers, 1989), is raised eight times, as a symbol of accounting’s relentless preoccupation with time in Prufrock’s musings in Stanza IV:

And indeed there will be time
For the yellow smoke that slides along the street
Rubbing its back upon the window-panes;
There will be time, there will be time
To prepare a face to meet the faces that you meet;
There will be time to murder and create,
And time for all the works and days of hands
That lift and drop a question on your plate;
Time for you and time for me,
And time yet for a hundred indecisions,
And for a hundred visions and revisions,
Before the taking of a toast and tea. (Stanza IV, Lines 23–34)

Preparation for a meeting, and time for decisions, indecisions, revisions and re-revisions again appear to point towards a Form 4 metaphor of reporting sublimity. Going out to a teahouse for toast and tea also appears to suggest a connection to networks, protocols and rituals of accounting working life and accounting identity. This conflation of women’s talk and tea and toast is also found in Gallhofer’s (1998) *Tea-Room Gossip* with its contemporary interpretation of familiar accounting settings.

In Stanza VI Prufrock ponders on the questions of daring and appearance:

And indeed there will be time
To wonder, ‘Do I dare?’ and, ‘Do I dare?’
Time to turn back and descend the stair,
With a bald spot in the middle of my hair — (Stanza VI, Lines 37–40)

It is salient to note here that “dare” is operationalized by accounting scholars as a measure of power distance in terms of “the number of times inferiors do not dare express disagreement with their superiors” (Soeters & Schreuder, 1988, p. 70). However, the conflation of “dare” (unstated vehicle) and “appearance” (unstated tenor) is set up in Stanza VI as a Form 4 metaphor to mock Prufrock’s earnestness (and other agents of the commercial world) that are troubled by vanity in their daring deeds:

(They will say: ‘How his hair is growing thin!)
My morning coat, my collar mounting firmly to the chin,
My necktie rich and modest, but asserted by a simple pin —
(They will say: ‘But how his arms and legs are thin!) (Stanza VI, Line 44)

The “pin”, “collar”, “necktie” and “coat” (unstated tenor) “suggest a fashionable sophisticated morning suit from the late Edwardian era” hinting at conservativism and sobriety (Trevisan, 2004). The auditory accounting rhyming pattern thin-chin-pin-thin (unstated vehicle) asserts the necktie and the status of Prufrock as balanced, assimilating Prufrock to the pin (Trevisan, 2004). In this Form 4 metaphor, there is a hint of accounting’s role in the formation and sustenance of a standard sizing system for the body. Accounting’s construction of the standard size (Jeacle, 2003) suggests Prufrock’s attire is acceptably standard — “rich and modest” — but that his arms, legs and hair do not measure up. In addition to offering insights into accounting’s transformative precepts create symbolic power structures of control over domains of attire and vanity.

5.3. Indications of transformative accounting

In a further example of the construction of a Form 4 accounting metaphor, accounting’s transformative powers are raised in the following lines:

Do I dare
Disturb the universe?
In a minute there is time
For decisions and revisions which a minute will reverse. (Stanza VI, Lines 45–48)

The imagery of the “I” (unstated tenor) and “dare disturb the universe?” (unstated vehicle) prompts memories of the potentiality of accounting posed by Gambling (1985) over 30 years ago:

...if we can ever produce a superior conventional wisdom, or spell, which will adequately cope with the vastly more complex gap in human understanding of the Universe, I prophesy that things could brighten up a lot ( Gambling, 1985, p. 424).

“Do I dare/Disturb the universe?” also reminds audiences of the potentiality of accounting to “penetrate the ‘laws’ of the social universe” (Boland, 1989, p. 591) and the possibilities of new agendas in accounting arising “when a connection is made between accounting and the uncertainties of the universe” (Ezzamel, 2009, p. 374). The creation of new beginnings is suggested by “decisions”, and the hinting of accounting is rendered by “revisions”, which is close to revisione, which is the Italian word for auditing (Quattrone, 2009). This connection is important because it implies that The Love Song is now questioning whether the field of accounting has the fortitude to generate unique insights for the enhancement of knowledge. Thus, by Stanza VI, Line 48, The Love Song has, through the medium of accounting metaphors, shifted from imagery accounts of property, social and environmental accounting and personal accounting to the possibilities of daring to form unique agendas of accounting. The versatility of Eliot and the medium of the poetic form of publication have progressively raised in The Love Song a spiralling of dense subject matter for an interested accounting audience.

Measurement, a central preoccupation of the field of accounting, then arises in a rhyming couplet that is shaped in a Form 2 metaphor:

Have known the evenings, mornings, afternoons
I have measured out my life with coffee spoons; (Stanza VII, Line 50–51)

In a clear example of the calculative side of the transformative precepts of accounting, life, according to The Love Song, is “measured” (stated vehicle) by “coffee spoons” (unstated tenor). The “I” represents more than an accountant getting through each working day with the benefit of beverage. It signifies the accountant’s practice of measurement and valuation of the reporting process, using a constructed medium of exchange, (silver) “spoons” prompting, perhaps, a veiled image of the passing of the Stirling Silver Currency Act 1825 (UK). This enactment established the pound as the medium of exchange for reporting evaluation.

However, the limits to accounting’s construction of measurement are framed by Eliot in a further example of auditory-based Form
4 accounting metaphor:

I know the voices lying with a dying fall
Beneath the music from a farther room.
So how should I presume? (Stanza VII, Lines 52–54)

There are, in other words, some intangibles elements — “voices” (unstated tenor) — which Prufrock considers too presumptuous to measure (unstated vehicle). The epistemic shift to the presumptuousness of measuring is achieved through a re-emphasis of the unstated vehicle “presume” and the expressions “fix you in a formulated phrase” and “pinned” in Stanza VIII:

And I have known the eyes already, known them all
The eyes that fix you in a formulated phrase,
And when I am formulated, sprawling on a pin,
When I am pinned and wriggling on the wall,
Then how should I begin
To spit out all the butt-ends of my days and ways?
And how should I presume? (Stanza VIII, Lines 55–61)

Once again Prufrock uses a tangible non-current property asset — “wall” — (stated tenor), together with “formulated” (unstated vehicle) as a Form 3 metaphor, to alert the reader to the possibilities of commercial and accounting connections. The Economist (2015) reminds us that in response to 1792 US legislation prohibiting public futures trading, a group of traders met on Wall Street under a Buttonwood tree, to set up their own private trading club, the precursor of the New York Stock Exchange. In this context, “wall” in The Love Song represents an exchange, “the eyes” connote legislators and the “I am formulated” hints at trading under regulation. Stanza VIII’s invocation of “pin” is suggestive of consumer society (Thirsk, 1979), where “pinned” suggests pin-money but might well also allude to Adam Smith’s multiple references to commercial pins. These items helped advance his theory about productivity gains resulting from the division of labour (Peaucelle, 2006). By being sprawled like an insect, Trevisan (2004, p. 221) suggests “the pin wins over Prufrock’s persona” by echoing sources of pin-wearing from Chaucer’s (1988) Canterbury Tales.

And, for to festne his hood under his chyne.
He hadde of gold ywroght a ful curious pyn (195–196).

The pin’s “gold ywroght” appears to pave the way for the heightening of commercialism’s symbolic place in The Love Song, a theme similarly picked up by Parker (1999) and Galloway (2011) in terms of their analysis of Canterbury Tales. The commercial milieu established by “pins” sets up “butt-ends” (stated tenor) as bills of exchange and Stanza IX as a creative form of auditory-based accounting.

And I have known he arms already, known them all —
Arms that are bracelet and white and bare
(But in the lamplight, downed with light brown hair!)
Is it perfume from a dress
That makes me digress?
Arms that lie along a table, or wrapt about a shawl (Stanza IX, Lines 62–67)

The gentle rhyming scheme (“all”/“shawl”, “bare”/“hair”, “dress”/“digress”) is at once suggestive of the motion of romance (the arms “white and bare” and the “light brown hair”) but it is the adroit inclusion of the tangible non-current asset — “a table” — together with “lamplight” that also adds accounting complexity to the scene. This suggests Prufrock’s meeting is commercially motivated. Conscious of the monetary valuation of a pin, Prufrock picks up on the “sophisticated accoutrements” of bracelets and perfume (Fleissner, 1990, p. 208). The “perfume from a dress” adds to the financial pungency of the scene. If perfume is understood as representative of the business of beauty (Jeacle, 2006), then “perfume from a dress” adds greater weight to the possibilities that Prufrock is meeting a work client although “not necessarily thereby a woman from the street lamp” (Fleissner, 1990, p. 91). The rhyming couplet “Is it perfume from a dress/That makes me digress?” links smoothly with the accounting connotations of the distracting qualities of perfume scents:

Only the focused few can successfully navigate the glittering feast of texture and colour that bombard the senses. Weaker mortals dither at their peril to emerge dazed and disoriented, and no doubt spritzed with the latest designer scent (Jeacle, 2006, p. 88)

5.4. A melange of target concepts

The word “presume” is then once more used:
And should I then presume?
And how should I begin? (Stanza IX, Lines 68–69)
Green & Fernald (2003, p. 33) suggest that these words represent “the uncertainties of a middle-aged man questioning his power as an individual” but a far deeper, more trenchant epistemic transfer appears to be going on here: these words represent the uncertainties of an indecisive accountant troubled by ineffectual endeavour. This message is pursued in Stanza X’s focus on the powerlessness and isolation of a multitude of city dwellers that accountants greet:

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Shall I say, I have gone at dusk through narrow streets
And watched the smoke that rises from the pipes
Of lonely men in shirt-sleeves leaning out of windows?... (Stanza X, Lines 70–72)
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Green and Fernald (2003) argue that the streets, smoke and lonely men mirror the urban milieu constructed by Dickens’s *Hard Times*, a grim tale of commercial austerity and loneliness but it might also be argued that these images reflect the grimy reality within which accounting moves.

The relentlessness of the city stanza is suddenly transformed by a switch in Stanza XI to a seemingly tranquil marine-based environment:

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I should have been a pair of ragged claws
Scuttling across the floors of silent seas. (Stanza XI, Lines 73–74)
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Here, commercial undercurrents appear to swirl within this seemingly benign seascape, suggesting the construction of another Form 4 metaphor. The phrase “ragged claws” (unstated tenor) playfully alludes to Horatio Alger’s fictional character *Ragged Dick* who, like Prufrock, accounts for events of life. Motherless and with his father at sea, *Ragged Dick*, a boot-black, meets up with a well-read friend to claw his way to success (unstated vehicle) (Shaheen, 2005). What is particularly piquant in terms of the fragments of accounting identity in The *Love Song* is that Alger’s book sets up a paradigm in which commodities and participation in the marketplace allow Dick to live simultaneously in a specific time and for a future of respectability and revenue (Shaheen, 2005, p. 23).

By contrast, Stanza XII permits Prufrock to experience somnolence in certain parts of the day (afternoon and evening) for forthcoming bouts of weeping, fasting, praying and reflecting:

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I am no prophet — and here’s no great matter;
I have seen the moment of my greatness flicker, (Stanza XII, Lines 83–84)
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In this Form 4 accounting metaphor, it might be argued that a prophet (unstated tenor), who foretells the future, and an accountant, who provides information for future decision making (unstated vehicle), share a similar faith in the predictive powers of information. Yet, lines 87–98 of Stanza XIII, relying considerably on the conditional tense (“would”/“should”) as a source of possibilities, reveal how this faith may prove problematic (“That is not what I meant at all”) if the meaning of information is unclear:

```
And would it have worth it, after all,
After the cups, the marmalade, the tea,
Among the porcelain, among some talk of you and me,
Would it have been worth while,
To have bitten off the matter with a smile,
To have squeezed the universe into a ball
To roll it towards some overwhelming question,
To say: ‘I am Lazarus, come from the dead,
Come back to tell you all, I shall tell you all’ —
If one, settling a pillow by her head,
Should say: ‘That is not what I meant at all.
That is not it at all.’ (Stanza XIII, Lines 87–98)
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For emphasis, conditional imaginings are repeated in Stanza XIV but are undercut by the repetition of “That is not what I meant at all”:

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Would it have been worth while
If one, settling a pillow or throwing off a shawl,
And turning toward the window should say
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That is not it at all,
That is not what I meant at all.’ (Stanza XIV, Lines 106–110)

Prufrock then declares

No! I am not Prince Hamlet, nor was meant to be (Stanza XV, Line 111)

This Form 3 metaphor, suggests that, like Hamlet, Prufrock is indecisive, ineffectual, incapacitated by overthought (unstated vehicle) but “a less heroic character than Hamlet” (McCormick, 2004, p. 45), resembling something closer to a banker or to an accountant (unstated tenor), or

an attendant lord, one that will do/To swell a progress, start a scene or two
(Stanza XV, Line 112).

Stanza XVI once more dwells on attire:

I grow old…I grow old…
I shall wear the bottoms of my trousers rolled. (Stanza XVI, Lines 120–121)

Rolled trousers do not appear to conform with Davison’s (2010) accounting portraits of business elites, reflecting the difficulties accountants face in breaking out from their deep-seated conservativism. Using an aesthetic allusion about mermaids from John Donne’s Song (Blythe & Sweet, 2004), a vain Prufrock also ponders

Shall I part my hair behind? Do I dare eat a peach.
I shall wear white flannel trousers and walk upon the beach.
I have heard the mermaid singing, each to each.
I do not think they will sing to me.
I have seen them rolling seaward on the waves
Combing the white hair of the waves blown back
When the wind blows the water white and black. (Stanza XIX, Lines 122–128)

This digression is disturbed by “human voices” in the final stanza:

We have lingered in the chambers of the sea
By sea-girls wreathed with seaweed red and brown
Till human voices wakes us, and we drown. (Stanza XX, Lines 129–131)

This link between “drown” (unstated vehicle) and “chambers” (unstated tenor) has an especial resonance here. “Drown” hints at death, while “chambers” summons up the earlier used “wall” and “room”, suggesting a type of basement from which office workers operate. Indeed Eliot himself worked in a small basement at Lloyd’s Bank from 1917 (Epstein, 2010), signifying the Form 4 metaphor contained in Stanza XX is as much as about dwelling on the distraction of “sea-girls” as it is about drowning in work in one’s “chambers”.

6. Conclusion and implications

By applying four frames of metaphor to The Love Song, it appears fragments of accounting are bound up with the work of Prufrock in terms of standardization of the body, functional and tangible non-current property assets, accounts of the environment and the subtle interplay of accounting of the secular with the poem’s higher purpose of recording disorientation and upheaval in a cityscape. The meshing of accounting fragments with the metaphorical structure of the poem suggests that The Love Song uses several transforming accounting qualities in which the expressive aesthetic form of accounting renders a prosaic and spiritual account by Prufrock.

The account of city life within the metaphorical structure of The Love Song appears to rely on the use of tangible non-current property assets as fragments of reporting identity. These assets mark symbols of a city’s modernity, opening up images of the secular and establishing signs of habitat and organization within the early verses of the poem. The eventual absence of non-current property assets in the latter stanzas of the Love Song leaves room for Eliot to work a relatively more abstract and fluid approach to messages of modernity that might be conceived as personal intangible liabilities such as indecision and perceived ineffectualness. There appears in the structure of The Love Song, therefore, the constructing of an opaque form of an inverted early nineteenth century Abstract of Liabilities and Assets (often used by banks) carefully raising non-current assets in the early stanzas for signs of cityscape and commercial milieu which are then overtaken by the intangible liabilities of human anguishes for reflection, re-reflection and self-doubt. What is both particularly challenging to, and accommodating of, the accounting canon here, is the way the poem drifts into a
A further fragment of accounting identity raised in the poem’s Form 4 metaphor is the selection of an indeterminate measurement systems of life through the rhyming couplet that touches upon coffee spoons. There appears an element of transformative accounting abounding in Stanza VII’s focus on measurement. Stanza VII also dips into expressions of frameworks of time as a potential storage system of personal information. The neat tripartite divisions of a day are suggestive of the organised, structured, time-keeping practices of accountants, hinting at the possibilities of the presentation of accounting of personal life through accounting protocols and routines. Indeed, one might argue that this transformative accounting couplet is so awash with reporting sublimity in terms of selection, storage and presentation of accounting information, that the couplet “I have measured out my life with coffee spoons” might be seen as a spiritual emblem of accounting in that it adds clarity and intuitive knowledge of the endeavour of storing information for accessibility and measurement to diverse audiences. Stanza VIII, however, makes clear the limitations of measurement pursuits, suggesting the transformative role of accounting is limited by its own preoccupation with the measuring task.

A key example of transformative accounting courted by the Love Song is raised by Stanza VI. This stanza elevates the intensity of enquiry about the overwhelming question facing secular accounting. It lifts secular accounting into the realm of numinous, intensifying accounting endeavour as a form of symbolic elevation. In this context, it might be said the accounting metaphors generated by the Love Song have relevance to a current accounting-based audience.

The results of the metaphorical analysis reveal ample evidence of complex accounting imagery in The Love Song. Future research might consider dense messages of fragments of accounting identity, reporting sublimity, and transformative and aesthetic forms of accounting resting behind Eliot’s later work (for example, The Waste Land and Four Quarters) when the poet’s proficiency in professional accounting was more developed. A clear implication arising from the results of the study is that an accounting readership of the stanzas of The Love Song needs to make a considerable epistemic shift from one domain to another to expose the hidden meanings of accounting resting behind the poem’s images. The Love Song dares to question accounting’s deeper purpose but this particular line of enquiry would escape the attention of an accounting readership that does not engage in facets of structural linkages and mediating influences resting behind metaphor interpretation. In this respect, Perrine’s (1971) typology of metaphorical forms appears to provide a helpful mechanism for a readership attempting to derive meaning from texts that rely on complex images of accounting.

References


scenario of somnolence, transmuting inactivity with significance, and thereby plunging everyday expressions of human experiences for potential account.