

## Accounting Theory Lenses to Analyze Literature: An Exploration through Shakespeare's Macbeth

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### Abstract

The present study is the first of its kind to suggest that accounting theory lenses can be a powerful tool to understand literary works, such as a diegesis. Using Shakespeare's Macbeth as exploratory setting, we propose a metaphorical abstraction process to translate and analyze characters and currencies. We then illustrate the effectiveness of an accounting theoretical framework to analyze a sample of play events which allude to its finality. The main contribution of this paper is to illustrate how the work of literature and accounting theorists can be mutually illuminating.

### Keywords

Shakespeare, Accounting Theory, Interdisciplinary Approaches In Literature, New Economic Criticism

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