

Modern Camera Connotations: Semiotics Profit Accounting in Perspective Roland Barthes

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Abstract: Accounting has been seen as a language because it has symbols or lexical characteristics of a language. With the symbol or the characteristics may imply that the accounting has units that contain meaning or words that can be identified in any language. Additionally, in accounting there are grammar refers to a set of common procedures used and followed in the preparation of the entire financial data for business purposes. Thus the expression of language in conveying the accounting information to be precise should fit between the meanings implied by the implied meaning. Therefore, in addition to aspects of measurement and usefulness, it is also necessary to analyze the accounting of reality represented. In other words the necessity of reviewing was accounting syntactically, pragmatics, and semantics. The purpose of this study was to determine how the meaning of profit in the study of semiotics Roland Barthes. Semiotics is the theory and analysis of various signs or symbols and meaning. Meaning of symbols profit in the financial statements which essentially is a perfect representation of the actual reality (denotation) turns up on the reader is in the form of connotations and myths. In earnings symbols are connotations, but the connotation is not there at this stage of the message itself but at this stage of the calculation of profit presented in the financial statements. Connotation emerged as a symbol of profit in the financial statements will be read by the public with their code. Two things that allow the profit symbol connotations or contain code. Connotations own profit symbols like the connotation of images in modern cameras proposed by Rolland Barthes. Barthes called the reality in the photos that we experience as real unreality. Known presented unreality because of what is past (temporal anteriority), was never able to meet category here-now, now here and is called real because the photography was not present but the presence spatial illusion.

Keywords: Semiotics, Semiotics Rolland Barthes

Accounting can be viewed as a language, because there are lexical and grammatical characteristics of a language that is inherent in accounting (Belkoui, 1980: 363). Both of these characteristics are the components of a language. This is reinforced by the statement Belkoui (1989: 282) who argued that "We Identifies two components of a language, symbols or characteristics lexical and grammatical rules". With the symbol or the characteristics may imply that the accounting has units which mean that can be identified in any language. The language of accounting using the term signs, symbols or documents such as income statements and statements of financial position (Errol, 1971: 53). One symbol of the much discussed is the symbol of profit. Symbol meaning a profit for each individual will be different. This is because every individual has the feeling, the experience, knowledge, or different backgrounds so as to produce a different perception. The statement was supported by Creswell (2009: 8) states that the perception or interpretation of individual shaped by feelings, experiences, and cultures inherent in the individual.

Additionally, in accounting there are grammar refers to a set of common procedures are used as guidelines in the preparation of financial statements for business purposes. Thus the expression of language in conveying the accounting information to be precise should fit between the meaning implied by the implied meaning. Therefore, in addition to aspects of measurement and usefulness, it is also necessary to analyze the accounting of reality represented. In other words, need to examine the accounting semiotic semantics, semiotics syntactic and pragmatic semiotics.

Understanding the semantics semiotics according to Errol (1971: 54) that "Semantic rules are roommates Reviews those relate to the symbols or signs employed in a language". From the definition it can be concluded that the semantic aspects decipher the sense of a sign within the meaning conveyed. The results of the company's performance embody the meaning that wants to be informed by a constituent. The meaning is conveyed through a form of income in the financial statements, the form will be interpreted again as a perception by the observer.

Perception of an accountant with a background in accounting held will be different to the perception of someone who does not have an accounting background, did not understand the accounting profession or someone who has a non-accountant. Which makes this study interesting is that we not only find profits with earnings meaning reduced load, but also a plurality of meanings profits arising from various viewpoints. Awareness and perceptions of each informant will show the diversity of the meaning of the symbol of profit.

Furthermore semiotics syntactically describes a combination of signs without regard to its meaning or relation to the behavior of the subject. It ignores the influence of semiotic syntactic consequences for subjects to interpret. Errol (1971: 55) states that "If communication is to be effective, it is no less necessary that the signs employed shall be related to one another in accordance with syntactical rules". This means that a symbol or a sign language will be linked with each other to produce effective communication. Symbol profit is the embodiment of a combination of different system of signs. A system of signs related to earnings is a symbol of revenues and expenses.

According to the statement in the perspective of the philosophy of Jacques Darrida (in Riduwan, 2010) states that the text is a trail, and the trail is history. This means that the meaning is inseparable from the profit of others that preceded trail meaning that income and expenses. Triyuwono (2007: 16) states that the interpretation of the accounting profit is highly dependent on the interpretation of the income and expenses as text predecessor that make it up. Income (income) and expense (expense) income is forming elements shown in the income statement.

The interpretation of the income and expenses by the competent authorities who have different backgrounds will produce a different concept. The concept of income and expenses cannot be explained universally by accounting users, because users of financial statements information, especially the income statement that includes about income and expenses are useful for individual users report that vary depending on the standpoint of where he assessed. The next aspect of semiotics is a pragmatic aspect. Pragmatic aspect is a branch of the theory of signs associated with the communication of a meaning or significance (Errol, 1971). To know the meaning of a sign it is necessary to elaborate on the origin of signs, utility signs by which to apply it, and the effect of the mark to those who interpret, within the limits of the subject's behavior. In this research, semiotic pragmatics is an overview of the influence of profit to human symbol in use or profit.

Semiotics pragmatic profit symbol affect the human senses and personal feelings. Symbol profits will be interpreted as a result of the perception by the observer, then the results of these perceptions can influence the observer as a user in the use of profit. In other words, the symbol is a form of income that can affect the wearer. The third aspect is the basic concept of semiotics. Preminger (in Sobur, 2001) states that semiotics is a theory of general philosophy that studies

on the mark. Signs will be discussed in this study is profit. Profit as a sign (sign) implies. Meaning contained in profit mark would be interpreted by each individual according to what they understand. A new thing to be emphasized is that accounting can be researched in the study of language. This statement is supported by Belkoui (1989: 282) states that "given the existence of both symbols and rules as major components, accounting may be defined as a priori as a language and researched as the basis of the theories' and methods in the study of language ". It is of course a new breath in the field of accounting.

Has previously been shown that accounting is a science in theory Thomas Khunn, he stated that "We examine the scientific grounds of accounting along the lines of Thomas S. Kuhn's work," *The Structure of Scientific Revolutions* ", the which describes the possible foundations of specific scientific disciplines and the steps that accompany scientific progress "(Thomas Khunn in Zuzsanna: 426). Besides accounting is also seen as an art, AICPA stated that the position of the arts in accounting contained in the word "creative skill and ability". This makes researchers was interested in conducting studies in the language of accounting, and see where the entrance of the language in accounting recall the product of accounting is financial statements that are arranged in the form of numbers.

Language in accounting entry as a science that is used to assess the symbols of accounting. To get the meaning of a symbol of the need to conduct more interviews in the humans involved in the use of these markers. Errol (1971: 55) states that "Meaning is something that is found within the human organism meanings are not found in words, statements, and message". The meaning of a symbol will not be obtained just by looking at the words, statement, or an explicit message, because the meaning emerges from human perception. Human taste sees engaging in an activity that led him to conclude its own meaning of a symbol.

It is interesting to examine the meaning of the symbol of profit using diverse perspectives. Viewpoint accountants and non-accountants profession will be able to give you an idea of plurality of meaning profit. The reality of each individual will become a reference and form a correct perception by each individual. The stark reality will make a profit has connotations or meanings that are not true. Wild, Subramanian, and Halsey (2005: 25) defines income as an indication of the profitability of the company. Thus the profit is considered as an indicator of the achievements and success of the company's performance. Earnings are presented in the financial statements is a symbol that represents a certain reality. But profit symbol now has a compound meaning. Profit not only has meaning denotation, but from a different point of profit would also have connotations.

This is reflected by the research conducted Dian (2010) states that doctors give a different interpretation of the profits. Benefits for the medical profession have four meanings. Profit in the form of savings that the goal are for the fulfillment of the material, "advantage" that has elements of spiritual belief in God in helping patients. Furthermore, namely "Profit" dignity concerning the good name of the profession in the eyes of society, the dignity of the people be respected. Last namely "Profit" inner satisfaction when seeing patients treated can be cured.

This proves that the meaning profit is not solely judged on the material. There is a sense of meaning behind the advantage for some professions. If there is a meaning behind the advantage it will have meaning behind the income and expenses. Thus the symbol of profit, revenue, and expenses actually has a plural meaning, has connotations, and has a lot of reality. Perceptions arising from various professions showed the diversity of the meaning of symbols profit from various viewpoints.

A similar study conducted Dian and Blue (2010), which reported an "Tri-Sari 'Profit' Foundation", which is "Earnings Matter" that exists because of the need to repay the debt, "Profit Social" show identity and guidelines that are held in conducting social activities and "Profit Memories" which indicates a memory or impression you want implanted. There are also

research and Rosidi Austina (2013) which states that the profit interpreted as flavor. Profit regardless of their shape and the material was transformed through his form is abstract, then form a flavor. The realization of this in the form of taste manifested in the form of gratitude for the gift of God and a sense of happiness or sense of satisfaction that can be perceived by one's inner eye.

Various opinions was regarding to earn and reality referential symbols as proposed Dian and Blue (2010) as well as Austina and Rosidi (2013), to present the chance appearance of a difference in interpretation in the communications space. The different interpretations of the course will lead to a lack of effectiveness of communication of information related to such profits. In a normal situation, the information will take users to the real truth and reality. However, the diversity of meanings profit making information submitted it brings users or the public in uncertainty.

Uncertainty caused by the readability will be resolved by understanding that a reality considered true only by each individual. This means that individuals give meaning based on the reality of each one being a reference. Truth symbol profit was essentially a perfect representation or analogy of the actual reality (denotation) turns up on the reader or observer is in the form connotations and myths. In earnings symbols are connotations, connotations emerged as a symbol of profit will be read by the public with their code. Code that appears on the symbol profits in different professions will have a different meaning. Even in the same profession but with the feeling, the experience, knowledge, and different expectations will result in different perceptions of the meaning of the symbol of profit.

It indicate where profit symbols have meaning plural, not always oriented to the size of the material, is not always the result of the matching of income and expenses. With different glasses can be seen clearly profit symbol meaning connotation or code contained in the profit symbol.

Rolland Barthes Semiotics will help researchers to analyze the meaning of denotation and connotation meaning perceived by informants. Not just that, in semiotics is Roland Barthes concepts signifier and signified. This is consistent with the study because researchers did not just want to see the meaning of profit but more than that is the meaning of the trail ahead of profit. Two orders of signification of Rolland Barthes considered suitable for use as an analysis of research data. By using the analysis of two orders of signification Roland Barthes can be illustrated how the meaning of denotation the basis of connotations.

Semiotics

Semiotics is the study of signs. This statement is in line with Preminger (in Sobur, 2001) which states that semiotics is a theory of general philosophy that studies on the mark. The concept of the sign to see that meaning arises when there is a relationship that is an association between the signified (marked / marker) with a signifier (the mark / marker). Thus the sign is the unity of a form with an idea signifier or the signified. A signifier (marker) without signified (signified) does not mean anything. This means a signified (marker) could not be delivered or captured off of the signifier (the marker). Signifier and the signified is unity as two sides of a sheet of paper.

Signified and signifier originally developed in the field of language, then flourished in arts and accounting. In the field of accounting one of the signs that represent a certain reality is profit. A reality will be interpreted differently by each individual based on knowledge, experience, and background owned. This is what ultimately becomes guide researchers to examine and analyze the meaning of the symbols profit of a different reality, from the

standpoint of the accounting profession and professional non-accountants to use the science of semiotics.

Without a system of signs someone will not be able to communicate with each other. Signs not only manifested in the form of facial expressions, gestures, films, literary works such as music or the result of human culture itself, but also in the form of words or language. Accounting can be termed as a language, because it has the characteristics of lexical and grammatical (Belkoui, 1980: 363). From these explanations can be explained that every symbol in accounting has its own significance, or interpreted individually by each individual who observe and feel. Through a semiotic approach, researchers will try to dig the meaning of the symbol of profit.

This study did not aim to compare the meaning profits from the standpoint of professional accountants and non-accountants, but to know the meaning of denotation and connotation profits from various viewpoints profession. Therefore will be explained how to profit in the aspect of semantic, syntactic, and pragmatic. This is important because we do not just see a return in terms of measurement and usefulness, but also of the reality represented. All aspects studied will be spacious enough to remember the profession which is used as the data source is not just the accounting profession, but also non accountant's profession. Humans have a tendency to find meaning and trying to understand everything that is around. Thus human beings use their knowledge, experience and background to make sense of what is called the sign, the sign is exactly what will then be revealed through a research method using semiotic.

The message recipients or readers play a more active role in the model theory of semiotics. Semiotics rather chooses to represent the reader the sense of the message recipient's statement even for a photograph or image. Because it implies a greater degree of activity and also reading is something that we learn to do it, because it is determined by the reading of the cultural experience readers. Readers helped create the text's meaning by bringing the experiences, attitudes and emotions of the text. Signs are a physical thing, it could be perceived by the human senses that the sign refers to something beyond the sign itself, and relies on the introduction by the user that can be called a sign.

Semantics

Discuss semantics comes from Greek meaning to signify or define (Aminuddin, 2015: 15). Thus the content of understanding semantics is the study of meaning. Meaning as we know is part of our language, and therefore the semantics is part of linguistics. Errol (1971: 54) provide an understanding of related semantic aspects of "Semantic rules are roommates Reviews those relate to the symbols or signs employed in a language". This means that the semantic aspect decipher the sense of a sign within the meaning conveyed. The meaning of a mark shall be transmitted by humans with their language.

Language is basically something that is typical of every human being. Ernest Cassirer (in Aminuddin, 2015) refers to humans as animal symbolicum, ie, individuals who use language media in giving meaning and adorn life. Thus the human existence as an animal symbolicum be more significant than the existence of man as an individual who always thinks. This is because the symbol into the sustainability factor of human thinking. Symbols are not only allows people to think, but also hold interaction, social contact with reality outside itself. The results of the interaction were thought patterns that will be implemented into the surrounding world.

Seeing how the language is inherent in human life, it is not surprising that the language has a function that is quite complex and varied. One of the functions of language by Halliday

(in Aminuddin, 2015) is a heuristic means to explore, learn, and understand the world around. Both professional accountants and non-accountants has its own way to explore, learn, and understand the world around so that the language they conclude about the meaning of profit is also very diverse.

Language has the nature of vagueness; because the meaning is contained in a form of language only represent the reality to which it refers (Aminuddin, 2015: 19). This means that the language used in defining public accounting profit refers to the existing realities in the world. Similarly to other professions study of semantic aspects symbols have meaning income expenses may only apply to a reality that becomes a reference, and will be a different meaning if it is based on a different reality. This is what makes this study interesting that not only look at profit with earnings meaning reduced load, but a plurality of meanings profits from various viewpoints.

Syntactic

Syntactic rules of the language refer to the way in which the sign language can be related to one another. It ignores the influence of semiotic syntactic consequences for subjects to interpret. Errol (1971: 55) states that "If communication is to be effective, it is no less necessary that the signs employed shall be related to one another in accordance with syntactical rules". This means that a symbol or a sign language will be linked with each other to produce effective communication. Symbol profit is the embodiment of a combination of different system of signs. A system of signs related to earnings is a symbol of revenues and expenses.

It becomes a new picture in the syntactic rules of the language of accounting. Earnings, income, and expenses will be linked to the appropriate way to build relationships between the signs. In this study, these signs will be connected through the concept of two orders of signification Rolland Barthes, because in this concept is no component signified and signifier. According to the statement of perspective of the philosophy of Jacques Derrida (in Riduwan, 2010) states that the text is a trail, and the trail is history. This means that the meaning is inseparable from the profit of others that preceded trail meaning that income and expenses.

Triuwono (2007: 16) states that the interpretation of the accounting profit is highly dependent on the interpretation of the income and expenses as text predecessor that make it up. Income (income) and expense (expense) income is forming elements shown in the income statement. The interpretation of the income and expenses by the competent authorities who have different backgrounds will produce a different concept. The concept of income and expenses cannot be explained universally by accounting users, because users of financial statements information, especially the income statement that includes about income and expenses are useful for individual users report that vary depending on the standpoint of where he assessed. Viewpoint accountants and non-accountants profession will also provide a plurality of meanings income and expenses when viewed from a different angle.

Pragmatics

Pragmatic aspect is a branch of the theory of signs associated with the communication of a meaning or significance (Errol, 1971). To know the meaning of a sign it is necessary to elaborate on the origin of signs, utility signs by which to apply it, and the effect of the mark to those who interpret, within the limits of the subject's behavior. In this research, semiotic pragmatics is an overview of the influence of profit to human symbol in use or profit. Semiotics pragmatic profit symbol affect the human senses and personal feelings. Symbol profits will be interpreted as a result of the perception by the observer, then the results of these perceptions

can influence the observer as a user in the use of profit. In other words, the symbol is a form of income that can affect the wearer.

Semiotics Rolland Barthes

Roland Barthes is structuralism thinker who practices models Saussure and linguistics and semiology (Sobur, 2001). However, during the 1960s he even liked the view of the post-structuralism. In 1967, Barthes published "The Death of the Author" in which he announced the event metaphorically: "Death" of the author as an authentic source of meaning for a given text. Barthes (1967) argues that every literary text has many meanings, and that the author is not the main source of the semantic content of the work.

Semiotics at the beginning of its appearance tends to stop limited to the meanings of denotative or denotation semiotics. As for Barthes, there is another meaning that is actually playing at a deeper level, such as at the level of connotation. At this level of thought Saussure heritage be developed by Barthes by dismantling practices connotation pertandaan level mark. Connotations for Barthes precisely denote something he claimed was a myth, and this myth has a certain connotation to ideology.

Rolland Barthes makes systematic models in analyzing the meaning of the signs through semiotic analysis (Sobur, 2001). From a semiotic analysis we not only know how the contents of the message to be delivered, but also how the message is created, what the symbols used to represent messages through the financial statements prepared in time for the community. Barthes theory focuses on the idea of the significance of the two phases, denotation and connotation (Sobur, 2001). Denotation is the objective definition of the word, whereas connotation is the subjective meaning or emotional. Barthes core theory is the idea of a two order of significance (two orders of signification).

Barthes explained the significance of the first stage is the relationship signifier and signified in a sign of the external reality. Barthes called it as a denotation. While the connotation of Barthes is the term used for the significance of the second stage. This illustrates the interactions that occur when the sign met with feelings or emotions of the reader and the values of the culture. In the second stage of significance related to the content, sign work through the myth (Sobur, 2001).

Barthes uses the concept of connotation to uncover hidden meanings. Connotations or meanings connotative meanings also called connotation, meaning emotive or evaluative meaning. This concept sets a two way meanings primitive appearance, namely denotative and connotative. At the denotative level, the signs were sticking mainly as primary natural meaning. But at the connotative level, the secondary stage comes the ideological meaning. Barthes argues how the most important myth is naturalizes history. It refers to the fact that the real myth is a product of a social class which has achieved dominance in a particular historical. Meaning that is distributed through the myth definitely brings a history with them, but the implementation as myth makes them try to deny and to show the meaning as natural and not historical or social.

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