

METAPHORS ANALYSIS ON STRATEGIC FINANCIAL MANAGEMENT BOOK WRITTEN BY ROBERT ALAN HILL

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ABSTRACT

The purpose of this study was to obtain the metaphor analysis on strategic financial management book. The title of the book is “*Strategic Financial Management: Part 1*”. This book was written by Robert Alan Hill contains of four chapters, and chapter one was conciously selected to be analysed because it introduced the general information about finance as drawn on the book’s title. Having analyzed chapter one in *Strategic Financial Management: Part 1*, it was found 22 items of conceptual metaphors. The dominantly domain used was about human, finance, war and company.

Keywords: *Metaphors Analysis, Strategic Financial Management Book, Robert Alan Hill*

INTRODUCTION

Metaphor has been an attractive field of study since it is widely used by human in oral or written form (Siahaan, 2016). Metaphor is not only found in literature as most people guess but also it can be found in scientific text such as politic, health, education including business (Tumanggor, 2023). This paper showed the using of metaphor in business book which is entitled *Strategic Financial Management: Part 1*. This book was written by Robert Alan Hill contains of four chapters, and chapter one sas conciously selected to be analysed because it introduced the general information about finance as drawn on the book’s title.

According to Kovecses (2010), metaphor is defined as understanding one conceptual domain in terms of another conceptual domain. Examples of this include when we talk and think about life in terms of journeys, about arguments in terms of war, about love also in terms of journeys, about theories in terms of buildings, about ideas in terms of food, about social organizations in terms of plants, and many others. A convenient shorthand way of capturing this view of metaphor is the following: conceptual domain A is conceptual domain B, which is what is called a conceptual metaphor. A conceptual metaphor consists of two conceptual domains, in which one domain is understood in terms of another.

RELATED LITERATURE

The text is taken from the book *Strategic Financial Management: Part 1* written by Robert Alan Hill. Finance or business field is crucial enough to discuss as it directly relates even affects human life. Metaphors were analysed within the framework of conceptual metaphor suggested by Kovecses (2010). Conceptual metaphor can be divided into the conventionality, function, nature, and level of generality of metaphor. Kovecses (2010) states that metaphor can be characterized with the formula *A IS B*, where the target domain (A) is comprehended through a source domain (B). This comprehension is based on a set of mappings that exist between elements of A and elements of B. To know a conceptual metaphor is to know this set of mappings. It was also pointed out that metaphor in the cognitive linguistic view means primarily conceptual metaphor, as opposed to linguistic metaphor. That is, we distinguish between a conceptual metaphor with the form *A IS B* and its metaphorical linguistic expressions. The metaphorical expressions that characterize *A IS B* formulas are regarded as the linguistic realizations or manifestations of underlying conceptual metaphors.

METHOD

In this study the writers used qualitative-descriptive study. A book of business field is taken to be analysed. Analysis is accomplished through reading the chapter selected, underlying the metaphorical words, analysing the metaphorical words, and drawing conclusion.

FINDING

Table 1: Conceptual metaphors identified in the text

No.	Scientific articles	Popularisations
1	Strategic financial management is in a process of change, which requires a reassessment	Financial management is a test.

2	the fundamental assumptions that cut across the traditional boundaries of the subject.	Assumption is a knife.
3	Let us begin with an idealised picture of investors to whom management are ultimately responsible.	Human is a picture.
4	All the traditional finance literature confirms that investors should be rationale <i>Investors should be rationale.</i>	Human is number.
5	It represents the foundation of modern finance . <i>Foundation of modern finance</i>	Finance is a building.
6	Armed with agency theory , you will discover that Armed with agency theory.	Theory is weapon.
7	the function of strategic financial management can be deconstructed into four major components	Function of finance is building.
8	In our ideal world , each is designed to maximise shareholders' wealth <i>Our ideal world</i>	World is human's body.
9	So that individual companies grow .	Company is plant.
10	Companies engaged in inefficient or irrelevant activities, which produce periodic losses (negative EVA) are gradually starved of finance because of reduced dividends.	Finance is food.
11	Their asset base at lower market prices.	Asset is building.
12	Their drive to add value by summarising in financial terms why some companies fail.	Value is vehicle.
13	Investment policy selects an optimum portfolio of investment opportunities.	Policy is human.
14	Investment proposals to establish whether they should be accepted.	Investment is building.
15	It satisfies the capital markets's financial expectation.	The capital markets's financial is human
16	Companies also finance their operations	Company is war.
17	Traditional thinking predates the Second World war.	Thinking is animal.
18	Economic theory , which was normative in approach, came to the rescue .	Theory is victim.
19	Their approach can be defended .	Approach is war.
20	So the argument goes , can we relax each assumption .	Argument is human.

21	Can we relax each assumption .	Assumption is human.
22	Project yields either equal or exceed their opportunity rate can either be distributed or retained.	Opportunity is goods.

DISCUSSION

The table above is explained detail as the following;

- a). Strategic financial management is in a process of change, which requires a reassessment of the fundamental assumptions that cut accross the traditional boundaries of the subject
 - Financial management requires reassessment.
 - Financial management is a test.
- b). It is said so because actually the word reassessment is used for test not for financial management.
 - It means that domain financial management is test.
 - Fundamental assumptions that cut...
 - Assumption is a knife.
 - Assumption actually cannot be used to cut, but in this text, it is said to cut. It means, assumption is knife.
- c). Let us begin with an idealised picture of investors to whom management are ultimately responsible.
 - Picture of investors.
 - Human is a picture.
- d) All the traditional finance literature confirms that investors should be rationale
 - Investors should be rationale.
 - Human is number.
 - It represents that human must be logic to run a financial management.
- e. It represents the foundation of modern finance.
 - Foundation of modern finance
 - Finance is a building.
 - It shows that finance should have a good foundation and strong. It is a building.
- f). Armed with agency theory, you will discover that the function of strategic financial management can be deconstructed into four major components ..

Armed with agency theory.

Theory is weapon.

It means that agency theory can be used to win in financial management.

The function can be deconstructed.

Function is building.

g). In our ideal world, each is designed to maximise shareholders' wealth

Our ideal world

World is human's body.

h). So that individual companies grow.

Companies grow

Company is plant.

i). Companies engaged in inefficient or irrelevant activities, which produce periodic losses (negative EVA) are gradually starved of finance because of reduced dividends.

Starved of finance.

Finance is food.

Food is primarily needed and finance is too.

j). Their asset base at lower market prices.

Asset is building.

It means asset is base and strong.

k). Their drive to add value by summarising in financial terms why some companies fail.

Value is vehicle.

Value can be driven or can move.

l). Investment policy selects an optimum portfolio of investment opportunities.

Policy is doing selection. Policy is human.

m). Investment proposals to establish whether they should be accepted.

Investment is building.

n). It satisfies the capital markets's financial expectation.

The capital market's financial is satisfied.

The capital markets's financial is human.

o). Companies also finance their operations.

Company is war.

There is operation in running a company. It is a war.

p). Traditional thinking predates the Second World war.

Thinking is animal.

Thinking must be wild and fast.

q). Economic theory, which was normative in approach, came to the rescue.

Theory is victim.

r). Their approach can be defended.

Approach is war.

s). So the argument goes, can we relax each assumption.

Argument goes. Argument is human.

t). Can we relax each assumption.

Relax is for human. So assumption is human.

u). Project yields either equal or exceed their opportunity rate can either be distributed or retained.

Opportunity can be distributed.

Opportunity is goods.

Having analyzed chapter one in *Strategic Financial management*, it was found 22 items of conceptual metaphors. The dominantly domain used was about;

a) *Human*

1. human is a picture
2. human is number
3. world is human
4. policy is human.
5. the capital market's financial is human,
6. Argument is human
7. assumption is human.

b) *Finance*:

1. Finance is a test,
2. Finance is a building
3. Function of finance is building
4. Finance is food
5. Investment is building,
6. Asset is building

c) *War*

1. theory is weapon
2. company is war
3. theory is victim.
4. Approach is war

d) *Company*

1. company is plant
2. company is war

CONCLUSION

Over all, it can be concluded that the most metaphor used is about human and finance. It is assumed because the running of strategic of financial management is done by human who must be rationale, view the world, have good arguments or assumptions. Meanwhile, the finance is building which is strong and primarily needed and it also needs test to view how far and how well its growing is.

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