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Structural Analysis of Love, Sacrifice, and Irony in *The Gift of the Magi* by O. Henry

Putri Setia L. Tobing¹, Jihan Khairunnisa², Selli Malika³, Oktavia Rezeki Anggreni Silaen⁴, Jennifer Yolanda Saragih⁵, T. Thyrhaya Zein⁶

Department of English Literature, Faculty of Cultural Sciences, Universitas Sumatera Utara

¹putrisetia572@gmail.com, ²jihankhairunnisa0508@gmail.com, ³sellimalika1906@gmail.com, ⁴piyasilaen@gmail.com,

⁵jennifersaragih99@gmail.com, ⁶t.thyrhaya@usu.ac.id

Abstract

*This study aims to analyze love, sacrifice, and irony in O. Henry's short story "The Gift of the Magi". The study focuses on how intrinsic elements, such as characters, conflict, plot, and irony, are interrelated in constructing the story's meaning. Additionally, this study aims to explain how the economic conflict in the story drives acts of sacrifice and produces situational irony that reinforces the representation of love and sincerity. This study employs a qualitative method with a descriptive approach. The primary data source is O. Henry's short story *The Gift of the Magi*, while supplementary data comes from journals, books, and prior research relevant to structuralist theory and literary studies. Data collection was conducted through documentation and library research. Data analysis was performed using the steps outlined by Miles, Huberman, and Saldana. This study was also supported by Creswell's analysis stages to strengthen data interpretation. The results of the study indicate that love serves as the primary driving force behind the sacrificial actions of both characters. Economic conflict functions as the main catalyst for the development of the plot, while situational irony at the story's conclusion clarifies the meaning of the sincerity of love. This study found that the story's meaning is constructed through structural relationships among intrinsic elements. Thus, the structuralist approach proves relevant for understanding how a story's structure generates meaning comprehensively.*

Keywords: Structuralism, Love, Sacrifice, Irony, Intrinsic Elements.

1. Introduction

In everyday life, not all forms of love are expressed through words or grand gestures. Sometimes, love is actually evident in the simple actions someone takes for the sake of those they care about. Many people are willing to lose something precious, endure hardships, or sacrifice their own interests to bring joy to others. However, in some cases, these sacrifices lead to unexpected situations and end ironically. The themes of love, sacrifice, and irony are recurring themes in various literary works because they are able to depict human experiences in a more realistic and emotional way.

The feeling of love often causes people to act irrationally. Under certain circumstances, people no longer think about their own interests but focus instead on the happiness of their loved ones. However, when love is confronted with financial constraints, a conflict arises between the realities of life and emotional desires. Conflicts like this often form the basis of literary stories because they reveal how people make decisions in difficult situations. According to Faruk (2021), literary works not only present stories but also depict human emotional and social experiences through the conflicts built into the narrative. Therefore, the relationship between love, sacrifice, and irony is an intriguing subject for analysis in literary research.

One literary work that illustrates this is O. Henry's short story "The Gift of the Magi." The story follows a young married couple named Della and Jim who live in modest economic circumstances. The financial constraints they face become the central conflict of the story. This conflict highlights the tension between their difficult financial situation and their emotional desire to express their love through gifts. It is from this conflict that the plot begins to unfold, leading to an unexpected ending.

The situation in the story becomes increasingly emotional when Della decides to sell her long hair to buy a watch chain for Jim. At the same time, Jim also sells his heirloom watch to buy a hair comb for Della. Both characters sacrifice the things most precious to them in order to make their partners happy. However, the gifts they bought ultimately cannot be used because the items associated with those gifts have already been sold. This

situation demonstrates situational irony, which is a crucial element of the story. This irony not only serves as a plot twist but also highlights that the sincerity of love is more important than the material value of the gift itself. According to Kennedy and Gioia (2021), situational irony arises when the final outcome differs from the expectations of both the characters and the readers, thereby creating a deeper meaning within the story.

To presenting emotional conflict and irony, the short story “The Gift of the Magi” also highlights life values that remain relevant to this day. The story demonstrates that human relationships are not always measured by wealth or material possessions, but by sincerity, empathy, and a willingness to make sacrifices. The sacrifices made by Della and Jim reveal a love that is not based on material things. Such values are important because modern life often makes human relationships more materialistic and individualistic. Through this story, readers can understand that attention and concern for others hold greater significance than the value of the objects themselves. According to Nurgiyantoro (2022), good literary works are capable of offering reflections on life and moral values to readers through the experiences of the characters within the story.

In fact, a considerable amount of research on “The Gift of the Magi” has already been conducted by previous scholars. Most of these studies focus on the themes of love, sacrifice, and moral values in the story. Other studies have also discussed irony as a hallmark of O. Henry’s writing style. However, most of these studies still address these elements separately and have not specifically examined the structural relationship between conflict, character, plot, and irony in constructing the story’s overall. In fact, these elements are interrelated and form a unified whole that produces the story’s central message. Given this situation, this study aims to address this research gap by focusing its analysis on the relationship between structural elements and irony in the short story The Gift of the Magi.

This study employs a structuralist approach because it focuses on the relationships among the intrinsic elements within a literary work. In the structuralist approach, the theme of a story is understood through the relationships between plot, characters, setting, theme, and other elements. This approach does not merely examine story elements in isolation but emphasizes how these elements work together to construct meaning. According to Tyson (2023), the structuralist approach views a literary work as a system whose elements are interrelated and cannot be understood in isolation. Therefore, this approach is considered suitable for analyzing how love, sacrifice, and irony are constructed through the relationships between elements in the short story “The Gift of the Magi.”

Through a structuralist approach, this study examines not only what happens in the story, but also how the story is constructed to produce specific meanings. Economic conflict is the cause of the sacrificial actions taken by both characters. These sacrifices then drive the plot toward an ironic conclusion. The relationship between conflict, action, and the final outcome is the important point of this study. Thus, this study demonstrate that the story’s meaning stems not only from the theme of love but also from the structural relationships that shape the story as a whole.

Based on this background, this study addresses two main questions: how the relationship between love, sacrifice, and irony is portrayed in the short story “The Gift of the Magi,” and how structural elements construct the overall meaning of the story. This study aims to analyze the relationship between plot, character, conflict, and irony through a structuralist approach. Furthermore, this study is also expected to contribute to literary studies, particularly regarding structural analysis of classic literary works that remain relevant to modern life.

The values conveyed in this short story are also linked to the Sustainable Development Goals (SDGs), particularly regarding the importance of building harmonious social relationships, empathy, and care for others. Amid an increasingly individualistic modern life, the values of sacrifice and sincerity demonstrated by Della and Jim serve as a reminder that human relationships are built not only through material things but also through care and affection. Therefore, “The Gift of the Magi” holds not only literary value but also social value that can provide moral lessons for readers.

2. Method

This study employs a qualitative approach using structuralist analysis to examine the relationship between love, sacrifice, and irony in O. Henry’s short story “The Gift of the Magi.” The qualitative approach was chosen because this study focuses on meaning, the relationships between narrative elements, and the interpretation of emotional experiences portrayed through the characters and plot. Literary research emphasizes not only what happens within the story but also how these elements collectively shape the story’s overall meaning. In this study, a structuralist approach is used to examine the interrelationship between plot, characters, conflict, setting, and irony as a unified whole that constructs the story’s message. Through this approach, the study not only explains

the general content of the story but also demonstrates how the story's structure generates meaning regarding love and sacrifice within limited social conditions.

The primary data in this study consists of words, sentences, dialogue, narration, and key passages found in O. Henry's short story "The Gift of the Magi." This short story was chosen because it features a simple conflict yet effectively portrays the depth of human emotional relationships through the elements of irony and sacrifice. The primary data source comes from the original text of the short story, while the secondary data sources are obtained from scientific journals, literary theory books, previous research articles, and several references discussing structuralism, irony, and literary analysis. Previous research has largely focused only on the values of love and sacrifice in the story, whereas this study focuses more on the structural relationships between narrative elements that produce irony as the center of meaning. Therefore, supporting sources are used to strengthen the analysis and to highlight the position of this study relative to previous research.

The data collection methods used in this study include documentation and *library research*. The documentation method involved repeatedly reading the short stories to identify passages related to the themes of love, sacrifice, economic conflict, and irony. Subsequently, the researcher highlighted key quotations deemed relevant to the study's focus. Meanwhile, the literature review was conducted by collecting various scientific references, such as journals, books, and academic articles related to structuralism and literary analysis. All data was then recorded, classified, and aligned with the research problem statement. This technique was used to ensure that the analysis process had a clear theoretical foundation while remaining consistent with the context of the stories under study.

In analyzing the data, this study followed the data analysis steps outlined by Miles, Huberman, and Saldana (2014), namely data collection, data condensation, data presentation, and drawing conclusions or verification. During the data collection phase, the researcher identified quotes and narrative segments relevant to the study's focus. Next, the obtained data were condensed by selecting the most relevant data for analysis. After that, the data was presented in the form of analytical descriptions to demonstrate the relationship between narrative elements and the resulting meanings. Additionally, this study also employed the analysis stages outlined by Creswell (2010; 2014; 2018), namely managing and preparing the data, reading the entire dataset, conducting the coding process, identifying themes, presenting the analysis results, and interpreting the data. Through this process, this study seeks to explain how the conflict between economic limitations and emotional desires in "The Gift of the Magi" creates irony and reinforces the meanings of love and sacrifice within the story.

3. Results and Discussion

Overview of Findings

Based on an analysis of O. Henry's short story "The Gift of the Magi," it was found that the story is constructed through a strong interplay between economic conflict, acts of sacrifice, and situational irony. These three elements do not exist in isolation, but are interconnected and together form the story's overarching meaning. Economic conflict serves as the starting point that drives the plot, while sacrifice emerges as an emotional response from both characters to the circumstances they face. On the other hand, irony arises as a result of the decisions made by Della and Jim. Through this pattern, the story not only conveys a simple tale of a Christmas gift but also demonstrates how love can inspire someone to make great sacrifices amidst life's limitations.

Della and Jim's financial situation plays a crucial role in driving the story's development. At the beginning of the story, Della is described as having only "one dollar and eighty-seven cents" to buy a Christmas gift for Jim. This amount indicates that they live in modest and limited circumstances. However, those limitations are precisely why the act of sacrifice in the story feels so meaningful. If the two characters lived in comfortable circumstances, the emotional conflict that arises would likely not be as intense. Therefore, the economic issues in the story are not merely a backdrop but a primary factor that creates tension and drives the plot forward.

Furthermore, this study shows that the meaning of a story is shaped by the structural relationships among its intrinsic elements, particularly the characters, plot, conflict, and irony. The plot develops gradually from difficult economic circumstances toward an act of sacrifice, and ultimately culminates in an ironic situation. Every event that occurs has a clear cause-and-effect relationship. Della's decision to sell her hair leads to the irony at the end of the story, as does Jim's decision to sell his heirloom watch. This demonstrates that the irony in the story is not merely a surprise intended to capture the reader's attention, but rather a logical consequence of the two characters' prior actions.

From a structuralist perspective, this pattern demonstrates that each element serves a specific function in constructing the story's overall meaning. Characters drive the action, conflict creates tension, and the plot weaves

all events into a cohesive whole. Meanwhile, irony serves as a concluding element that reinforces the story's message about love and sincerity. Thus, the story's meaning emerges not only through dialogue or narration but also through the systematically arranged relationships between events.

This study also found that the main strength of "The Gift of the Magi" lies in the simplicity of the conflict it presents. O. Henry does not employ grand or dramatic conflicts, but instead chooses situations that are close to everyday life. It is precisely through this simplicity that readers can more easily understand the characters' feelings and the significance of the sacrifices they make. From the researcher's perspective, this is why the short story remains relevant to this day. Issues regarding economic constraints, love, and sacrifice remain part of modern human life, so the values in the story can still be felt by readers of various generations.

Based on the results of this analysis, it becomes clear that the story is not just about gifts or material possessions, but about how people perceive relationships and sincerity. The sacrifices made by Della and Jim demonstrate that the value of a relationship is not measured by the price of the gift given, but by the intention and effort behind the act. Therefore, the irony at the end of the story actually makes it clear that true love is more about sincerity than about the success of obtaining something material.

To facilitate understanding of the relationships among these elements, the research findings are presented in the following table.

Structural Elements	Form in the Story	Function in Relation to Meaning
Conflict	Della and Jim's financial limitations	Become the cause of sacrifice
Characters	Della and Jim are willing to part with their most precious possessions	Demonstrating the sincerity of love
Plot	Sacrifice → gift → irony	Building the development of meaning

A. Love as the Main Driving Force

The research findings indicate that love is the primary force driving all of the characters' actions in the story. From the very beginning, readers are shown Della's sadness at having only "one dollar and eighty-seven cents" to buy a Christmas gift for Jim. Her sadness does not stem from her poverty, but from her feeling that she is unable to give her husband something worthy. From this, it is clear that Della's emotional focus is not on herself, but on Jim's happiness. This situation demonstrates that love in the story is built through care and concern for others.

That feeling of love then evolved into an act of sacrifice when Della decided to sell her long hair. Della's hair is described as something very precious and a source of pride for her. O. Henry writes that Della's hair fell "like a cascade of brown waters," which shows just how beautiful and precious it was. Therefore, the decision to sell her hair was not a simple one. Della realized that she would lose something important to her, but she did it anyway to buy a gift for Jim. From a researcher's perspective, this act demonstrates that love in the story is not conveyed through romantic words, but through the courage to lose something of personal value.

Furthermore, the story also shows that Della's actions were not a spontaneous decision. Before selling her hair, Della had been trying to save money for months. This is evident from the narrative, which explains that she "had been saving every penny she could for months." This detail shows that Della's love was built through continuous effort, not just a fleeting emotion. In real life, gestures of care like this are often more meaningful than expensive gifts because they involve effort, time, and sincerity. The author seems to want to show that the value of a gift does not lie in its price, but in the process and intention behind it.

Jim also demonstrated a love just as strong, though in a different way. When he saw that Della had cut her hair short, Jim wasn't angry or disappointed. Instead, his reaction was calm and thoughtful. This shows that his love wasn't based on Della's physical appearance. Toward the end of the story, it is revealed that Jim also sold his heirloom watch to buy a hair comb for Della. Jim's actions show that he shares the same mindset as Della: the couple's happiness is more important than personal interests. In the story, Jim's watch is not just an ordinary object, but a symbol of self-worth and family heritage. Therefore, the decision to sell the watch shows that Jim's sacrifice holds great emotional value.

Upon closer inspection, the relationship between Della and Jim is built on mutual understanding, not on a life of luxury. They live in modest circumstances, yet they still make an effort to care for one another. This is what makes their relationship feel realistic and relatable to everyday life. Scholars note that O. Henry deliberately portrayed Della and Jim as an ordinary couple so that readers could more easily grasp the meaning of love conveyed in the story. The simple conflict actually makes the characters' emotions feel stronger because readers can see that the sacrifice arises from a real and human situation.

In comparison, Della tends to express her love emotionally and openly, while Jim is more reserved and doesn't say much. Della shows her feelings through spontaneous and emotional actions, while Jim demonstrates his love through a calmer and more mature demeanor. Nevertheless, both share the same goal: to make their respective partners happy. This comparison technique demonstrates that love can be expressed in different ways, yet still convey the same meaning. The differences in how they express love actually highlight the balance in their relationship as a couple.

From a cause-and-effect perspective, love is the cause of self-sacrificing actions, while sacrifice fosters a stronger emotional bond. The desire to make their partner happy leads both characters to willingly part with the things they value most. While the consequences of these actions do create an irony at the story's conclusion, that irony does not diminish the meaning of the love that had been built beforehand. On the contrary, the irony actually makes it clear that Della and Jim's relationship is based on sincerity, not material interests. Thus, this story demonstrates that true love is not measured by material possessions, but by the sincerity to give and sacrifice for the one you love.

B. Sacrifice as a Symbol of Sincerity

Sacrifice is the most important element of the story because it is through this sacrifice that the sincerity of the two characters' love is truly revealed. Della willingly sells her hair, which has long been her pride and joy. Her hair is not merely a physical feature, but also a symbol of her identity and self-worth. In the story, Della's hair is described as very beautiful and one of the most precious things she possesses. Therefore, her decision to sell her hair shows that Della prioritizes Jim's happiness over her own interests. She is aware that once her hair is cut, her appearance will change, but that does not stop her from buying a gift for her husband.

Della's actions also show that the sacrifice in the story stems from personal conviction, not coercion. No other character asked her to sell her hair, and Jim himself was not even aware of her plan. The decision came purely from her desire to give something meaningful. From a researcher's perspective, this part is important because it shows that sincere sacrifice is usually made without expecting anything in return. Della didn't think about what she would get in return, but only about how to make Jim happy on Christmas Day.

On the other hand, Jim also made a sacrifice that was no less significant. He sold his family's heirloom clock to buy a hair comb for Della. The clock held sentimental value because it was a family heirloom that had been passed down through generations. The story mentions that the clock reflected Jim's own character: simple, quiet, yet very valuable. This makes Jim's sacrifice feel even more profound, as he willingly parted with an object that held an emotional connection to his past. The clock was not merely an expensive item, but a part of his identity as a man and a family member.

Jim's sacrifice also shows that the love in the story is built through concrete actions, not just words. Just like Della, Jim chooses to give up something very meaningful in order to make his partner happy. Researchers note that O. Henry intentionally had both characters perform parallel acts so that readers would understand that their relationship is built on mutual respect and giving. Neither party is more dominant or makes greater sacrifices than the other. Both characters possess an equal measure of sincerity.

When these two sacrifices are compared, it becomes clear that they hold equally strong emotional value. Della loses a symbol of her beauty, while Jim loses a symbol of his family's history. The difference lies in the nature of the objects sacrificed, but the meaning behind their actions remains the same. This comparative technique demonstrates that sacrifices do not always have to take the same form to hold equal value. In their relationship, what matters is not the value of the lost object, but the sincerity behind the decision.

The sacrifices made by Della and Jim also demonstrate a complementary relationship. Della bought a watch chain for Jim because she understood that the watch was very precious to her husband. Conversely, Jim bought a hair comb because he knew that Della's long hair was something she took great pride in. This shows that both of them truly understood what mattered to their respective partners. Thus, the sacrifices in the story are not merely acts of loss, but also a form of deep consideration for the feelings of others.

From a cause-and-effect perspective, the desire to give the best gift is what leads to the sacrifice. That desire then drives the two characters in to make emotional decisions that ultimately cause them to lose the most precious things they own. However, the impact of that sacrifice is not regret, but a deeper emotional understanding between Della and Jim. After learning of each other's sacrifices, their bond actually feels stronger. They realize that their love does not depend on material possessions, but on the willingness to give sincerely.

Researchers note that O. Henry deliberately structured the story in this way to demonstrate that the value of love is inseparable from a willingness to make sacrifices. Sacrifice in the story is not portrayed as something sad, but as a sign of emotional maturity. Although both gifts ultimately go unused, the actions taken by Della and Jim still hold great significance because they demonstrate the sincerity of their relationship. Through this section, the story shows that losing something precious does not always lead to sadness, but sometimes actually clarifies the value of a relationship.

C. Situational Irony and Its Underlying Meaning

Situational irony is the most powerful element in the story because it emerges at the end of the plot and changes the way readers understand the characters' previous actions. After Della sold her hair to buy a watch chain for Jim, it turns out that Jim had sold his watch to buy a hair comb for Della. As a result, neither gift could be used. This situation creates irony because the final outcome differs from both characters' expectations. At the beginning of the story, readers are led to believe that the sacrifices made by Della and Jim will result in happiness through the Christmas gifts they have prepared. However, the story's ending reveals the opposite reality. The greater the effort they put in, the less practical the gifts they give become.

Nevertheless, the irony in this story does not merely serve as a surprise to entertain the reader. Rather, irony becomes the most crucial element that reinforces the story's emotional impact. When the gift cannot be used, the reader's attention shifts from the object itself to the sacrifice behind it. In other words, the value of the gift pales in comparison to the sincerity that underlies it. Researchers observe that O. Henry deliberately constructed the story's ending this way to shift the reader's focus from material value to emotional value. Therefore, the irony at the end of the story is not merely a plot twist, but the author's way of emphasizing the message about love and sincerity.

This is clearly evident when the narrator refers to Della and Jim as "the wisest." Logically speaking, their actions do indeed seem ineffective, since the gifts they bought ultimately could not be used. However, the author considers them wise precisely because their sacrifice was rooted in sincere love. From this passage, it becomes clear that wisdom in the story is not measured by the success in obtaining material benefits, but by the sincerity of heart when giving to others.

Upon closer examination, the irony in the story also arises because both characters share the same mindset. Della and Jim both view their happiness as a couple as more important than the material possessions they own. It is this way of thinking that ultimately leads them to an ironic decision. Researchers note that the irony would not emerge if only one character had made a sacrifice. The irony is particularly powerful precisely because both characters take parallel and interrelated actions.

Through comparative analysis, it is evident that Della and Jim follow nearly identical patterns of behavior. Both face financial constraints, experience emotional pressure, and then make secret decisions in order to buy the best gift for their partners. Afterward, both received outcomes that did not meet their initial expectations. The similarity in these patterns indicates that the irony in the story does not occur by chance but is structurally built through the interconnection of events. In this case, O. Henry crafts the plot so meticulously that every action taken by the characters becomes the cause of the irony at the story's conclusion.

The differences in Della and Jim's personalities also bring the irony to life. Della is portrayed as more emotional and open in expressing her feelings, while Jim appears calmer and more reserved. Although they have different ways of expressing their love, both ultimately reach the same decision: to willingly give up what is most precious to them for the sake of their partner. This shows that the irony is built not only through the plot but also through the complementary relationship between the characters.

From a cause-and-effect perspective, the irony arises from the lack of communication between Della and Jim and the emotional decisions they made in secret. Because both wanted to give a surprise, they were unaware of the sacrifices their respective partners were making. As a result, the gifts they bought lost their practical function. However, the impact of this irony was not conflict or regret, but rather the emergence of a deeper emotional understanding between them. After learning of each other's sacrifices, Della and Jim came to understand the sincerity of their love for one another even more deeply.

This study found that the irony in "The Gift of the Magi" does not undermine the meaning of sacrifice, but rather clarifies it. Irony makes readers realize that true love does not always result in something materially perfect. In real life, many acts done out of love do not always yield the expected results. However, the sincerity behind those acts still holds great value. Therefore, the irony in this story serves to reinforce the message that sincerity and sacrifice are far more important than the practical success of the gift itself.

Discussion

The research findings indicate that the relationship between love, sacrifice, and irony in “The Gift of the Magi” is structurally constructed through the interconnection between the plot, characters, conflict, and the story’s conclusion. This finding aligns with the structuralist approach, which views literary works as systems whose elements are interconnected. In this story, economic conflict serves as the basis for acts of sacrifice, while irony serves as the final outcome that reinforces the story’s overall meaning.

Previous studies have generally addressed moral values, love, or irony in isolation. In contrast, this study finds that the meaning of a story emerges from the interplay between these elements. The novelty of this study lies in its focus on analyzing the structural relationships between financial conflict, acts of sacrifice, and situational irony in constructing the meaning of love. Thus, this study examines not only the themes of the story but also how the story’s structure functions to generate meaning.

This study found that “The Gift of the Magi” portrays love in a more realistic way. Many literary works depict love through romantic dialogue or direct emotional expressions, whereas O. Henry portrays love through concrete actions and sacrifice. This makes the story feel more closely connected to everyday human life.

From the researcher’s perspective, the main strength of this story lies in its simplicity. The conflict presented is actually very simple, yet it generates deep emotional resonance because it is built on strong cause-and-effect relationships. Therefore, this short story remains relevant to this day, as issues of love, economic hardship, and sacrifice are still part of modern human life.

Implications

The results of this study indicate that literary works can serve as a medium for gaining a deeper understanding of human relationships. The story “The Gift of the Magi” demonstrates that love is not always tied to material value, but is more closely associated with sincerity, thoughtfulness, and a willingness to make sacrifices. Such values remain relevant in modern life, which often equates material possessions with happiness.

From an academic perspective, this study demonstrates that the structuralist approach remains relevant in literary analysis because it is capable of revealing the relationships between narrative elements in greater depth. This study also demonstrates that the meaning of a literary work lies not only in its theme but also in the way narrative elements interrelate. Therefore, this study is expected to serve as a reference for future literary research, particularly studies that employ a structuralist approach in analyzing short stories.

4. Conclusion

Based on the research findings, it can be concluded that O. Henry’s “The Gift of the Magi” constructs the story’s meaning through the close relationship between love, sacrifice, and situational irony. These three elements do not stand alone but are interconnected through the story’s structure, particularly through the characters, conflict, plot, and ending. The financial conflict experienced by Della and Jim serves as the starting point for acts of sacrifice, while the irony at the end of the story clarifies the meaning of the sincerity of love that the author seeks to convey. Thus, the story’s central meaning lies not merely in the theme of love, but in how these intrinsic elements work together to shape the story as a whole. This study also found that love in “The Gift of the Magi” is represented through concrete actions, not merely emotional expressions or romantic dialogue. Both Della and Jim are willing to part with their most precious possessions to bring happiness to their respective partners. This sacrifice demonstrates that sincerity is at the core of their relationship. From a structuralist perspective, the acts of sacrifice performed by both characters serve a crucial function in building irony and reinforcing the story’s overall message. This study shows that situational irony in the story is not merely used as a surprise at the end, but as a tool to clarify the meaning of love and sincerity. When the gift given cannot be used, the reader’s attention shifts from the material value of the gift to the emotional value behind the sacrifice. This demonstrates that O. Henry constructs his stories with a strong cause-and-effect structure, where conflict gives rise to sacrifice, and sacrifice produces irony that deepens the story’s meaning. Through a structuralist approach, this study demonstrates that the meaning of a literary work can be understood more deeply by examining the relationships among its intrinsic elements. The novelty of this study lies in its focus on analyzing the structural relationships between financial conflict, acts of sacrifice, and situational irony in constructing representations of love. Previous studies have generally addressed the themes of love or irony separately, whereas this study demonstrates that the story’s meaning actually emerges from the interconnections among these elements. Ultimately, this study demonstrates that “The Gift of the Magi” remains relevant to modern life because it addresses issues that are close to human experience, such as financial

constraints, emotional relationships, and sacrifice in love. This story demonstrates that the value of a relationship is not determined by material possessions, but by sincerity and a willingness to give to others. Therefore, this work possesses not only literary value but also humanistic value that readers can still understand and feel to this day.

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