
Editorial

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Biographical notes: Abraham J. Briloff is Baruch College's Emanuel Saxe Distinguished Professor of Accountancy. He is a Board Member of the *International Journal of Critical Accounting* and a regular contributor of articles to the journal. He was once described by Professor George Foster (Stanford University) as the most famous accountant in the world. Foster was referring to the impact of Briloff's articles, published in the bi-weekly *Barron's*, that dissected the financial statements of the corporate clients of the then Big 8 accounting firms.

I am most grateful to have been invited to join in the celebration of the birth of the *International Journal of Economics and Accounting (IJEA)*; a publication that will be devoted to the exchange of considered views regarding economics and political economics, accountancy and accountability; and to develop scholarly communications relating to those areas of intercommunication on a global scale involving participants of all languages and disciplines.

My expressions of gratitude are neither platitudinous nor rhetorical conceit; for me they reflect a potential for the advancement of what I began in the spring of 1935, which I refer to regularly as my epiphany. As I have related that sage I came to the School of Business and Civic Administration at the City College of New York (CCNY) in February 1934 with a so-called commercial diploma from a public high school in Brooklyn, New York. I came to the college to obtain the New York State Certified Public Accountancy license.

As I entered the college at 18 years of age, my circumstances led me to the sense that a certified public accountant in good measure was a journeyman bookkeeper going about his (I do not know of any her) rounds from business-to-business completing the clients' books and then made certain that the bookkeeper did not make off with the petty cash fund. The notion of publicly held corporations was not then importantly considered when contemplating my journey towards my CPA license.

In the spring of 1935 when I was studying estate accounting under Professor Emanuel Saxe, I experienced what I now refer to as my epiphany. Thus I no longer would be thinking of accountancy as debits equal credits, or relating the pluses and the minuses on the income statement. Instead accountancy has to be pursued as a profession on the highest order of professional responsibility and fulfilment; with estate accounting as the frame of reference, we learned that accountancy as such a profession must have an advanced body of knowledge and a commitment to service; anything less than that would imply that much less of professional stature and social recognition.

So it was that with the exuberance of the epiphany I saw that the pursuit of accountancy as a profession demanded and subsumed all other disciplines including the

social and behavioural sciences, the humanistic, cultural and communications areas of knowledge – in short, no discipline, no area of knowledge should be outside the realm of study considered as an incident to the fulfilment of the responsibility of accountancy as a profession qua profession.

In this context I reflect on that epiphany; I refer to the disciplines being spread on a broad canvas – the *IJEA*. My exuberance at this celebration derives in the fact that the ‘canvas’ is now responsibilities and things and events and areas of knowledge on a global scale; and in view of the medium that will be used to publish *IJEA*, the quantum leap from 1935 can be measured only in exponential terms. Aside from the privilege of being identified with this journal with the commitment of its publishers I see I am able to fulfil by yet another manifestation that commitment which I made when delivering my eulogy to my beloved friend, great teacher and mentor, Emanuel Saxe in December 1987. Thus that as long as anyone comprehends what Emanuel Saxe inspired, Emanuel Saxe continues to be with us. And so I have been present at this celebration I am-as you can see- passing along to scholars around the globe, in academic and professional settings, involving various disciplines, spoken languages which would cover the broad spectrum of spoken tones. Hence my expressions of gratitude for being invited to participate in the celebration and then, to the extent of that time my faculties permit, to participate in the fulfilment of the objectives of the *International Journal of Economics and Accounting*.

It is fortunate that, over the years my thoughts have developed in terms of metaphors, because now with blindness, concepts however awesome have somehow become easier for me to comprehend when I convert them into a metaphor context. We can see that with a statue of the hermaphrodite, joining together the power and strength of Hermes with the beauty and love of Aphrodite.

Alternatively we might use the double helix metaphor to describe the way in which our political democracy – represented by the US Constitution – and the economic democracy – represented by the US corporation – have become so inextricably intertwined, with the ‘DNA’ passing to-and-fro between them, that if our capitalistic economy and democracy, were they to survive as our civilisation, we have to assure society as effectively as we can, certainly as academics hopefully as professionals in general, that the ‘DNA’ that passes from one to the other does not produce toxicity.

Continuing with the double helix metaphor, I can see in my mind the *IJEA* as representing a cable composed of various fibres carrying the various disciplines of various nationalities and ethnic backgrounds; many of these fibre optics being so microscopic that they can accommodate all the different languages of the world that the *IJEA* contemplates and can all be intertwined inextricably into a multiple, multiple helix. Let us hope that the true and good ‘DNA’ will be passed amongst us and let us challenge ourselves to the advancement of the civilisation.