
Tribute to Abraham J. Briloff

It is with great sadness that we learned of the passing of a dear friend and wonderful colleague and scholar, Professor Abraham J. Briloff. Abe continued his scholarly activities, investigations, writing and conference presentations – up until the moment of his untimely death.

Abe's work continues to resonate with many of the financial and economic troubles of our times. For this reason, this journal, and those affiliated with our other Inderscience journals, are committed to publishing selections of Abe's books and other publications, beginning with selections from *More Debits Than Credits* (New York; Harper and Row, 1976) and *Unaccountable Accounting* (New York, Harper & Row, 1972). The papers to be published are titled '2 plus 2 equals ...?' and 'The to whom and the when of the attest function'.

George Foster, Professor at Stanford University, once described Abe as the most important accountant in the world. This was indeed an accolade from a scholar more distinguished for his market studies research – a genre that Abe had critiqued in numerous occasions as the intellectual ideology that fostered the financial crises of the last decade.

Professor Foster also referred to Abe – affectingly – as 'Rambo'. The truth behind this appellation referred to the courageous and tenacious manner in which Abe pursued 'truth in accounting'.

Abe's outstanding contributions were all-the-more significant by the fact that Abe had been clinically blind for most of his life. Gifted with a photographic memory he relied on Baruch students, and later, his daughter, Leonore, to read financial documents to him. Leonore, who is a New York CPA, subsequently co-authored several articles with Abe.

Abe's writings were prodigious and influential, including four books: *Effectiveness of Accounting Communication*; *Unaccountable Accounting*; *More Debits than Credits: The Burnt Investors' Guide to Financial Statements*; and *The Truth About Corporate Accounting*.

Abe was a frequently visitor to Washington, testifying before the Moss and Metcalf Committees in the 1970s and more recently the Sarbanes Oxley Congressional Investigation of 2002. In each case he was complimented by the Congressional Chair for his interventions and insights.

Abe's alma mater is Baruch College at the City University of New York. In his frequent presentations at the college, he repeatedly expressed his gratitude to the college for providing him with a (free) first rate accounting education. Every presentation began by recalling his indebtedness to his legendary mentor – Professor Emanuel Saxe. We are sure that Abe would have been pleased to learn that we intend to honour Emanuel Saxe but publishing selections of his class lectures.

Our sympathies are extended to Abe's whole family, notably Leonore A. Briloff and Alice Ebenstein.

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