

# AN ACCOUNTANT'S REPORT

*by Rabbi Berel Wein*

The great book of Shemot ends with an accountant's report. The stirring events of the Exodus from Egypt, the splitting of the Red Sea, the revelation at Sinai, the disaster of the Golden Calf, the war with Amalek, all do not appear in the report at the end of the book. Instead we have an accounting of monies and goods and services donated by the Jewish people in order to build the Mishkan. There is nothing as boring and undramatic as an accountant's report, a statement of profit and loss and of budgets raised and spent. Yet an accurate accounting of money lies at the heart of all civilized societies. Cooking the books, filing false financial statements destroys confidence and eventually leads to far-reaching negative consequences. Remember Enron and Arthur Andersen? The Torah therefore prefers to end this stirring book on the somewhat mundane note of honest and open accountability. And this is a great lesson in life.

Accountability is the name of the game in Jewish life. The Torah teaches us that "adam muad lolam" - a person is always liable and responsible for one's actions and behavior. Corruption in monetary matters is a symptom of the corruption in one's heart and soul. Moshe is not entitled to be the leader of Israel if he cannot account for the approximately one-thousand shekel missing from the original attempt to report on the budget. Only when the full accounting is made and all is balanced properly does the mantle of leadership fall upon him once more. We live in a world of moral equivalency, where no one is really wrong, where there are no clear demarcations of good and evil, no absolutes and no accountability. This is a truly dangerous type of world.

At the conclusion of the reading of this parsha, the congregation this Shabbat rises and proclaims "chazak, chazak v'nischazek." - "Let us be strong, let us be strong and let us strengthen others as well." Part of being strong is the realization of the necessity for being responsible for one's deeds, behavior and words. All of the great miracles and events that preceded this parsha in the book of Shemot are meaningless in the long run if there is no sense of responsibility and accountability instilled within the Jewish people. Accepting the Torah at Sinai is dramatic and inspiring. Maintaining its precepts and living its values in a dangerous and inimical world is taxing and many times uninspiring. People crave excitement - "spirituality." But oftentimes people think that such spirituality comes without the necessary price tag of inhibited human behavior and personal accountability. It is only the message of accountability that this parsha stresses that can give us the courage and fortitude to continually rise in the face of adversity and proclaim "chazak, chazak, v'nischazek" - "Let us be strong, let us be strong and let us strengthen others as well."

Shabat Shalom.  
Rabbi Berel Wein

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