

Celebrating 85 Years Together of Serving the Profession

The NYSSCPA and Baruch College

By Laura M. Jewell and Diane Harrigan

We're a different breed now," says Stuart Kessler, renowned tax accountant, former president of the New York State Society of Certified Public Accountants (NYSSCPA), and Baruch College MBA, of the accounting profession to which he has dedicated his career. Kessler is a wonderful example of the long relationship that the Society and Baruch College have forged over the decades for the betterment of accountancy—a profession that today is more inclusive, more diverse, and more sensitive to serving the needs of both business and consumers.

Distinguished Histories

The NYSSCPA and Baruch College have been leaders and partners in promoting accountancy ethics, values, and growth, during the ongoing evolution of the profession. The NYSSCPA incorporated in 1897, more than a century ago. Not long after, in 1919, Baruch College—then known as City College School of Business and Civic Administration—first offered degree programs in accounting.

"Baruch has been a natural magnet for opportunity," says Steven Lilien, Weinstein Professor of Accountancy at Baruch and a former chair of the accountancy department. "We've always had high standards, we've always been demanding, and we've always met the needs of the city's changing ethnic groups, reaching out, offering New Yorkers exceptional opportunity."

Today, accountancy programming and research are a focus of the college's Stan Ross Department of Accountancy, which has granted more than 8,000 degrees in accountancy over the past decade. The dean of Baruch's Zicklin School of Business, H. Fenwick Huss, says that "we strive to find new, innovative ways to

prepare our students, to broaden their thinking, and to examine the wider world in which they'll soon work."

Inspiring Accountants

Numerous Baruch-trained accountants have gone on to make significant contributions to the profession; such alumni include Emanuel Saxe, class of 1923; Abraham Briloff, double alumnus, classes of 1937 and 1941; and Bert Mitchell, double alumnus, classes of 1963 and 1968.

Emanuel Saxe

A graduate of the class of 1923, Emanuel Saxe (1902–1987) was the longtime dean of Baruch's business school and a member of its faculty for 31 years. David Saxe, a long-standing adjunct professor in Baruch's Department of Law and associate justice of the New York Appellate Division of the Supreme Court, First Judicial Department, says, "My father's relationship with Baruch was a 'forever' one."

Of Emanuel Saxe's contribution as an editor of the State Society's *Journal*, his son says, "I suspect my father felt that it was his obligation to his profession to assist accountants with interesting, timely writings on the subject of public and private accountancy." Emanuel Saxe was recognized by the NYSSCPA with a Distinguished Service Award, was inducted into its Hall of



Abraham Briloff (Classes of 1937 and 1941, seated) and Bert Mitchell (Classes of 1963 and 1968, standing) exemplify the intersection of scholarship and professional leadership that are the hallmarks of the relationship between the NYSSCPA and Baruch.

Fame, and is the namesake of the Society's Dr. Emanuel Saxe Outstanding CPA in Education Award (see the sidebar, *And the Award Goes to ...*).

Abraham Briloff

Abraham Briloff (1917–2013), known as "the philosopher-king of accounting,"

AND THE AWARD GOES TO ...



The NYSSCPA has recognized many remarkable Baruch alumni, including Sidney Kess, Baruch class of 1948. In 2015 the nationally renowned tax expert and NYSSCPA member for more than half a century received the Dr. Emanuel Saxe Outstanding CPA in Education Award.

Baruchians recognized with the NYSSCPA's Dr. Emanuel Saxe Outstanding CPA in Education Award:

- Abraham Briloff, Baruch Classes of 1937 and 1941, Emanuel Saxe Distinguished Professor Emeritus and noted author and scholar
 - Douglas R. Carmichael, Eli and Claire Mason Professor of Accountancy, Stan Ross Department of Accountancy, Zicklin School of Business, Baruch College
 - Samuel Dyckman, Baruch Class of 1941, professor emeritus of taxation, Baruch College, and a nationally renowned tax expert and lecturer
 - Sidney Kess, Baruch Class of 1948, nationally renowned tax expert and lecturer
- † Deceased



Speaking of the dramatic changes in the accounting industry in the last 25 years, Marilyn B. Calister (Baruch MBA 1990), managing director at Andersen Tax LLC, says, "There are no more 'glass ceilings.' Women have significant opportunities in the industry."

was a Baruch professor, a double alumnus, classes of 1937 and 1941—and, at one point, Dean Saxe's student.

Briloff taught and lectured for decades at Baruch, and wrote extensively and insightfully about accounting issues. Upon Briloff's death at age 96, *New York Times* financial correspondent Floyd Norris described him as "by far the most prominent accounting critic."

Charles Dreifus, Briloff's former student who became a portfolio manager and securities analyst with Royce Funds, says, "Abe felt that the CPA license came with an obligation to act as a professional responsible for the ultimate beneficiary, and in a corporation, that ultimately filters down to the shareholders." Dreifus adds, "Abe's contributions encompassed the entire field of accountancy."

Bert Mitchell

Like others who have driven great, positive change in the industry, Bert Mitchell, chairman emeritus of Mitchell & Titus, LLP, cites his Baruch education as a strong influence and motivating force. "It's my favorite place," he says of his alma mater. Mitchell—another student of Abraham Briloff—earned both his BBA and MBA at Baruch, in 1963 and 1968, respectively.

Mitchell was one of the few African American accountants and CPAs of his era. In 1974, Mitchell co-founded Mitchell & Titus, which more than 40 years later is the largest minority-owned accounting firm in the U.S. In 1987, Mitchell became the NYSSCPA's first African American president, bringing to this leadership role a per-

BARUCH ALUMNI AND NYSSCPA PRESIDENTS: A WHO'S WHO

The NYSSCPA's past presidents include many Baruch college alumni. Here is a brief look at a few of these influential individuals.

Maurice Austin

Baruch Class of 1925; NYSSCPA President, 1951. Austin, a partner of Klein, Hinds & Finke, and then a partner at Austin & Diamond, taught accounting at Baruch for several decades. During his tenure as Society president, he helped widen the field of accountants with his support of programs for the underprivileged. Austin was awarded the Baruch Medal in 1970.

Kermit J. Berylson

Baruch Class of 1934; NYSSCPA President, 1977/78. Besides his remarkable accountancy career, Berylson was on General Dwight Eisenhower's staff during World War II and assisted in planning D-Day. Berylson also participated in the liberation of Paris, Munich, and the Dachau concentration camp. He was awarded four major service medals for valor. During his accounting career, he was a member of the ERISA Advisory Council of the U.S.

Department of Labor, a management consultant to the Pension Benefits Guaranty Corporation, and awarded the Royal Order of Vasa by the Kingdom of Sweden.

Samuel J. Duboff

Baruch Class of 1934; NYSSCPA President, 1963/64. Duboff was a partner at S.D. Leidesdorf & Co. and later Ernst & Whinney. He specialized in civic affairs, and was chairman of the executive committee of the Committee for Modern Courts, an organization of lawyers, judges, and concerned citizens. He was also chairman of the Better Business Bureau of Manhattan and a vice president of the American Jewish Committee. In 1975, the Society recognized Duboff's contributions with its Distinguished Service Award, and in 1984 he received an Arthur J. Dixon Public Service Award.

David Zack

Baruch Class of 1937; NYSSCPA President, 1967/68. Zack was a co-managing partner and advisor at Berdon LLP. He pioneered the role of advisor, and busi-

ness owners turned to him for advice beyond issues in accounting and taxation.

Eli Mason

Baruch Class of 1940; NYSSCPA President, 1972/73. Committed to the industry for seven decades, Mason was dubbed the "conscience of the profession." Among his causes was championing CPA firms of all sizes, insisting that bigger is not necessarily better. Mason was the first president of the Baruch College Fund, and endowed the Eli Mason Chair in Accountancy. Baruch honored Mason with an honorary doctorate and a Distinguished Alumnus Award, and the NYSSCPA named him to its Hall of Fame.

Bernard Barnett

Baruch Class of 1941; NYSSCPA President, 1976/77. Barnett overcame polio as a child and went on to become an expert in estate planning. Barnett chaired several task forces on estate taxation for the AICPA, was a frequent speaker and writer on tax law and estate planning, and was a champion of estate tax reform.

sonal commitment to growing diversity in the profession.

Into the Wider World

Baruch upholds its commitment to the advancement of accounting and accountancy education with degree, co-curricular, and continuing education programs.

Recruiter Marilyn B. Calister, a founding member and managing director at Andersen Tax LLC and a Baruch MBA alumna, class of 1990, says, “A master’s program in accounting must live up to the standard of excellence in the industry, and Baruch’s program does just that.”

Carol Marquardt, chair of the Stan Ross Department of Accountancy at Baruch, says, “We focus on our connection with

society.” The department’s popular conferences include the Annual Financial Reporting Conference (covered in the July 2015 *CPA Journal*), its Annual Audit Conference, and the Emanuel Saxe Distinguished Lecture.

The department also works closely with Baruch’s Executives On Campus, a volunteer program dedicated to enhancing the educational experience of students by placing executives in small-group and one-on-one mentor settings.

These measures acknowledge the changing and expanding professional accountancy landscape. “When you look at accountancy today, it’s global,” says Weinstein Professor of Accountancy Steven Lilien. “When you look at New York City, it’s international and global.

So what’s more exciting than knowing that Baruch is well situated to impact the practice of accounting in the city and beyond?”

Speaking of Baruch’s partnership with the NYSSCPA, Calister says, “The organization’s commitment to excellence sets the bar for the students and the business community. Businesses such as mine have a responsibility to live up to these standards.” □

Laura M. Jewell is the associate director of strategic communications at the Zicklin School of Business, Baruch College/CUNY, New York, N.Y. Diane Harrigan is a senior writer/editor in Baruch’s office of communications, marketing & public affairs.

Harry Reiss, Jr.

Baruch Class of 1944; NYSSCPA President, 1978/79. Reiss was a partner at Ernst & Young, founding chairman of the New York State Board of Accountancy, and a treasurer and director of the AICPA.

Stuart Kessler

Baruch Class of 1953; NYSSCPA President, 1984/85. Kessler is numbered among the country’s leading tax practitioners and most influential accounting professionals. He was a partner at Rothstein, Kessler & Company; managing director of American Express Tax and Business Services; and worked with RSM McGladrey and J.H. Cohn LLP. A widely cited contributor to professional journals, Kessler still serves on *The CPA Journal* Editorial Board. Kessler did much to change the image of the accountant from mere number-cruncher to trusted advisor. He also championed initiatives to grow ethnic diversity. Kessler was named to the Society’s Hall of Fame.

Donald M. Tannenbaum

Baruch Class of 1954; NYSSCPA President, 1985/86. Tannenbaum is a professor of political philosophy at Gettysburg College and founding editor of *Commonwealth: A Journal of Political Science*. A widely cited author, he wrote *Inventors of Ideas: an Introduction to Western Political Philosophy*.

Bert N. Mitchell

Baruch Classes of 1963 and 1968; NYSSCPA President, 1987/88. Co-founder and former CEO of Mitchell & Titus, LLP, the country’s largest minority-owned accounting firm, Mitchell is renowned for actively drawing minorities to the profession: During his NYSSCPA presidency, he instituted a program to increase the number of black CPAs. Mitchell also served in many groundbreaking leadership positions, including as first minority president of the NYSSCPA, first African American president of AICPA, and chair of the National Association of Minority CPA Firms. Mitchell’s activism,

community involvement, and philanthropy—he helped found the Baruch College Fund—has helped breakdown barriers and move accountancy forward.

Alan E. Weiner

Baruch Classes of 1963; NYSSCPA President, 1999/2000. Weiner is partner emeritus at Baker Tilly (formerly Holtz Rubenstein Reminick, at which he was the founding tax partner). Among Weiner’s achievements is his appointment as a judge on the NYSSCPA’s Excellence in Financial Journalism Awards Committee.

Robert L. Israeloff

Baruch Class of 1964; NYSSCPA President, 1982/83. An expert on accounting practice issues, Israeloff is a senior partner at Israeloff, Trattner & Co. CPAs. He served as the NYSSCPA’s representative to the AICPA’s Council and was also chairman of the AICPA in 1994/95. Israeloff received the Society’s Distinguished Service Award.

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.