

# The Accountant

by [Shai Afsai](#) (April 2021)



*Man Eating Dinner*, John S. Ryder

**The day I allowed my friend** Roskowsky to choke to death on his own wife's cooking, I awoke at a quarter past seven. I sat down to a breakfast of bran flakes and skim milk, a piece of rye toast with marmalade, and a glass of prune juice. My bowels cooperated, and I read several "Humor in Uniform" jokes in the December *Reader's Digest* while they moved. After taking a lukewarm shower, I shaved with a fresh razor and weighed myself.

Gottlieb and I had made arrangements to meet at the park, and from there we planned to share a cab to Roskowsky's home for lunch. It being the middle of an especially frigid winter, I bundled up for the walk—woolen scarf, fox fur hat, fleece mittens—but not before dabbing on some Oscar Pour Lui, a cologne my wife, Sarah, had been fond of. She first happened upon a bottle of it in a duty-free shop at Roissy Airport at the end of a trip we took to Paris three years before she passed away.

It was gray outside and windy, yet I was in no hurry to reach the park. On the contrary, my pace decreased the closer I came to confronting Gottlieb. Signs in shop windows and the assorted wares of street vendors presented a welcome diversion, and I stopped to examine them. *Roma Tomatoes \$3.99/lb. Home Style Orange Juice—buy one get ONE FREE. Fresh Strawberries! 2 pounds for 6 dollars!* The tomatoes were unjustly expensive and the orange juice was no great bargain either, but the strawberries were at a fair price and I made a mental note to tell Gottlieb of them.

During our phone call the previous week, while we were agreeing on a time and place to meet, Gottlieb had excitedly described coming across a store that sold six cartons of eggs for the price of three. As he carried on at length about their unusually fine size and brown hue, how they were equally delicious scrambled, runny, or hard-boiled, and how a pinch of sea salt stirred all their dormant flavors, I was reminded once more of why I avoided talking with him.

"You think you know from eggs? Believe me, you've never even tasted a genuine one," he asserted in his raspy voice. "These go straight from the hen to the store, still warm from her *tuchus*. It's better to handle them with gloves, you shouldn't maybe burn your fingers. And I'm talking six cartons for the cost of three, Filberger. Six!"

"You want to meet at the park at ten-thirty or eleven?" I asked.

"I regret every cent I spent on other eggs and all other eggs I ate before," Gottlieb continued, ignoring my question. "They were unworthy of the name. They didn't merit digestion. They didn't deserve to be sold in stores and brought into people's homes and placed inside their refrigerators. Only these are eggs. All you have to do is try one, you find out. If I weren't on the phone with you, I'd be mashing some for egg salad with red onion this instant. Tomorrow I'm cooking them sunny-side up, the better to soak a piece of toast in. I've lived this long, I'm not going to start worrying about cholesterol now. Why should I?"

He next offered to bring a carton with him to the park, in case I doubted the eggs' excellence. I pictured Gottlieb in his small apartment surrounded by cartons upon cartons of eggs, the sink piled high with egg-yellowed pans and dishes, the kitchen trashcan overflowing with eggshells, the floor grout and tiles encrusted with the dried yokes of fallen eggs, and he sitting contentedly at the dining room table in his bathrobe before a solitary over-sized egg, studying it under a magnifying glass as he spoke with me.

"If you want, I'll bring a carton for you," he offered again. "You can thank me later."

"I bought eggs yesterday," I said.

He cleared his throat. "Your loss. Did you hear about Hershele Hirshbein?"

"I saw the obituary. What time do you want to meet, Gottlieb?"

"What time do I want to meet? Does it matter what time I propose? Any appreciation of punctuality has altogether vanished from society, and you're no exception. No matter what time I say, you'll be late."

I resented Gottlieb. I resented the way hair sprouted unbounded from his overgrown ears and bulbous nose; how phlegm, which he tended to discharge loudly into a handkerchief or onto the street, surfaced to his throat from an apparently bottomless mucus pit somewhere deep in his stomach; his vexing habit of responding to every question he was asked with a question of his own; his never-ending dissatisfaction with civilization; his ceaseless complaints against God, man, and beast.

Beyond these provocations, I looked at Gottlieb and saw myself reflected in that decrepit mirror: a man attired in clothing three decades behind the fashions; a man past women's glances; a man who, if compared side by side with the towering, muscular boys hurrying by to close deals and conquer the world, seemed hardly to belong to the same species anymore, but was rather a living fossil, shriveled and worn—an Old Man. Every encounter with Gottlieb unsettled me. His existence offended me.

Although I dreaded these interactions with Gottlieb, I could not end them. With my Sarah buried, I did not have the option of entirely dismissing opportunities to be social, however unpleasant. So I once again accepted Roskowsky's invitation to celebrate the annual anniversary of our retirement from the accounting firm of Fishman, Fishman & Murphy—now some twenty years ago—with lunch at his home. The truth is, my decision to go was also connected with the prospect of spending time in the company of Roskowsky's wife. It is beneficial to be around an attractive woman, and while I

had never given Lijuan a lot of thought while my wife was alive, she had come to assume a certain place in my reveries since Sarah's death.

Lijuan kept mostly to herself whenever we gathered, even while Sarah was living, so I cannot say the two had been friends. Still, Sarah had always spoken approvingly of her. "A real talent in the kitchen, that one has. A good, quick eye for setting a table," she used to say. "And let me not talk badly of someone, but for a woman to stay married to such a man as Roskowsky, she must be a saint."

Returning to Gottlieb: He had gotten married in his early twenties to a secretary at Fishman, Fishman & Murphy. This fact still sometimes surprises me when I think of it, but evidently any young man so inclined may get married in a world that is filled with young women. A smaller number of men, of any age, are able to maintain their marriage; rarer still are men able to preserve both their marriage and their happiness. I considered myself to have been one of those fortunate rarities, which made being a widower all the more unbearable.

Gottlieb's marriage to the secretary was a short-lived business of a couple of years, and after the divorce he never had any enduring relationships that I know of. It has struck me, after attending weddings and witnessing the immense amounts of time and money going into them despite the divorce rate, that it might make more sense to postpone these parties until ten or fifteen years following the ceremony, when some tangible accomplishment could be celebrated, rather than simply the couple's initial—and, statistically, probably temporary—decision to legally unite.

At last, I saw a park bench in the distance and could make out, seated on it, the thin, stooped frame of Gottlieb. I paused to throw birdseed at a congregation of pigeons before resuming my reluctant shuffle. When I arrived within several steps of Gottlieb, he raised his head and cleared his throat.

The sound of shifting phlegm prompted a few frightened pigeons to fly.

“You’re late, Filberger,” Gottlieb rasped.

“Not a *hello*. Not a *how are you?* Just ‘you are late.’”

“What? It’s not true? You’re not late? You’re on time? My watch is wrong, maybe?” Gottlieb dramatically pulled his coat sleeve back with a gloved hand and held his watch under my nose. “It’s wrong? No? Then you’re late.”

“Alright. I am late.”

“You think I’ve nothing better to do all day except wait on a bench and have pigeons crap on me? Am I unworthy of consideration? Is my comfort of no consequence? Does it not matter if I’m shivering in the park like a featherless bird?” Gottlieb looked at his watch and then covered it with his coat sleeve. “Well, you’re here. You may as well sit down.”

I cautiously lowered myself onto the bench and felt a sharp sting in the buttocks as my skin conducted the cold of the metal beneath me.

“How have you been, Gottlieb?” I asked.

I knew by heart all the possible permutations of discontent Gottlieb might proffer in response to this question, and regretted asking it even as my mind observed the words passing through my unguarded lips, coasting into the cold air, and reaching Gottlieb’s unshorn ears. But it had been days since I had spoken to anyone—other than the Korean man from whom I purchased my morning newspaper, and the sullen, tattooed teenage waitress who took my lunch order at the corner deli—and I could not contain the urge for conversation.

“How’ve I been?” Gottlieb answered. “Why complain? If

I complain, my problems will go away? My arthritis will disappear? My hearing will come back, presto, like magic? I'll be able to control my own goddamn urine? I won't need diapers anymore? My ex-wife will be resurrected from the dead, all will be forgiven, and we'll fall in love again? No? Then what do you want me to complain for? What would be the point?"

I had never liked Gottlieb, even when we were younger, even when we were friends.

"I saw fresh strawberries, two pounds for six dollars," I attempted after some silence.

"Strawberries? Where?" Gottlieb asked.

"Over by the Vegetable World."

"The Vegetable World? Strawberries are a fruit."

"Next to the Vegetable World," I said. "At a stand next to it. I know strawberries are fruits! You think I don't know strawberries are fruits?"

Gottlieb's noxious character was contagious. Merely sitting on a bench and having a brief discussion with him was enough to infect me with his mannerisms. I was already starting to talk like him. Even my voice became raspier.

"Someone said you didn't know this?"

"Someone? You know, Gottlieb, you do not always need to answer every question you are asked with another question!"

"Who says I have to answer every question with a question? Who told you I think this is the way I should respond? How do you wind up such a big specialist on the way I speak? Suddenly, in your spare time, you've picked up philology and become a linguist? You've gotten a Ph.D.? Next week you're lecturing at the Sorbonne? Congratulations, Professor Filberger! The retirement of all the elderly should

be as productive.”

I buried my head in my mittens and massaged my aching brow.

Gottlieb cleared his throat. He removed a yellowed handkerchief embroidered with the initials H. G. from his pocket, blew his nose into it, and then spat onto the pavement, causing the remaining pigeons to flee. I contemplated joining them.

“This cold could freeze the shit in a woodpecker’s ass,” Gottlieb sighed, returning the soiled handkerchief to his pocket.

“We should get going,” I said. “Roskowsky is waiting.”

Gottlieb folded his gloved hands over his cane, the top of which was in the shape of a parrot’s head – the beak represented by the curve of the handle. “First you’re late. Now you’re worried he’s waiting?”

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Roskowsky and I became friends as teenagers, in high school. After graduation, aside from periodically bumping into each other on the street, I did not have much contact with him for several years. As it happened, though, we both chose to study accounting in college and then found employment at Fishman, Fishman & Murphy (motto: *Two Jews and an Irishman/ Making Finance Fun Again*). We met Gottlieb there. The three of us quickly came to loathe our careers. There was nothing the slightest bit fun about accounting, and it did not matter if you were Jewish or Irish or Samoan. Upon reaching retirement we were so thankful to finally be free of the foul profession that we resolved to commemorate the occasion with a festive meal each year.



From family photos I have seen, I know that Roskowsky was always large, even as an infant. With each successive year of his existence further folds of flesh augmented his frame. Now, in his eighties, he had grown so colossal it was a marvel he was still breathing, let alone ambulatory. Since adolescence, his weakness had always been Chinese food, and for that matter, Chinese ladies, one of whom—Lijuan—he married while working toward becoming a CPA. Unlike my better half, his wife was still very much alive, spending most of her waking hours in daily preparation of the massive quantities of fried rice, chicken, egg rolls, steamed vegetables, shrimp, and other victuals necessitated by Roskowsky's corpulence. Their marriage was childless, but this did not trouble him. Gottlieb and I never fathered children, either, but in contrast to them, I had wanted a family. Sarah and I were not able to become parents, however.

Roskowsky descended from an illustrious rabbinic and literary line stretching back hundreds of years. *The Laws of Tithing*, an important Hebrew religious text, had been written in Poland by his great-great-grandfather Dov Ber, the Gaon of Pabianice. The famous Yiddish novelist I. Y. Roszkowski, author of *The New Fleshpots of Egypt*, was his great-uncle. His progenitors were likely turning in their graves at the realization that centuries of spiritual devotion, scholastic training, and carefully arranged marriages had culminated in a childless Jew whose most serious intellectual exertion consisted of a weekly scrutinizing of *TV Guide*.

As opposed to other rebellious young men from similar backgrounds, Roskowsky's adolescent years were not preoccupied with resistance to religion, convention, or bourgeois morality. They were governed solely by a desire to defy his mother. This motivation had dictated his choice of a profession, his choice of a wife, and his choice of a vasectomy.

Roskowsky had reasoned, quite accurately, that

selecting a career as an accountant would disappoint and terrify his mother beyond relief. The story goes that he waited for the perfect moment before breaking the news to her: the day his cousin Abe was accepted into Harvard Law School.

"He's gonna be such a success!" Mrs. Roskowsky had announced over breakfast. "Harvard Law School! The Ivy League! You should see the *nakhas* his mother is getting from him. Abe's always been such a good boy. So helpful to his parents. What's gonna be with you, Sammy? When am I gonna get some *nakhas* from you finally? You been in college already two years with your philosophy and your literature. When you gonna stop this fooling around?"

"You are right, Mother."

"Don't tell me I'm right. Tell me what's it gonna be. A lawyer like Abe? A doctor like your Uncle Richard? A dentist?"

"I have decided to become an accountant."

"An accountant?" Mrs. Roskowsky's hand shook so violently she spilled coffee on her new purple robe, a fiftieth birthday present from Abe. "It's lucky your father's already dead, he shouldn't have to hear such talk! What kind of profession is that? How will you support a nice girl with that salary? You should see the nice *meydle* your cousin Abe is dating. So pretty. How you gonna get a girl like that? How? An accountant!"

The conversation was progressing precisely as Roskowsky had hoped. He made sure to pace himself.

"Actually, Mother, as I shall be marrying outside the faith, that will not be a problem. *Shiksas* have nothing against accountants."

"*Shiksas*! Oh my God!" Mrs. Roskowsky's tenuous hold

on her mug loosened with the shock. Porcelain and coffee splattered across the floor.

“Her name is Lijuan, Mother. She works as a server at The Cho-Zen. You may have seen her there.”

“A waitress? A *shiksa* waitress? My son the accountant and my daughter-in-law the *shiksa* waitress from the kosher Chinese restaurant?”

“We are in love and have decided to wed.”

Mrs. Roskowsky hoped she was dreaming, or that – if it was not all a nightmare – this was but a cruel prank her son was playing on her before divulging that he, like Abe, was also going to apply to Harvard University of the Ivy League, marry within the faith, and become a prosperous lawyer.

She looked at the mess on the floor. Her lips trembled with such force she found it difficult to speak.

“But...but the children. Your children...won't be Jewish!”

“Do not worry, Mother. I have decided to undergo a vasectomy.”

At that point Mrs. Roskowsky sank to the kitchen floor, where she lay for some time in a puddle of coffee and shattered porcelain while her son finished his cheese blintzes with sour cream. When there was no longer any food remaining on the table, Roskowsky reached for the phone and called an ambulance.

She did not die that morning, but the triple shock of accountant, *shiksa*, and vasectomy that Mrs. Roskowsky received over breakfast made the rest of her short, worried life so miserable, it were perhaps better she had.

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Roskowsky greeted us at the door. I could scarcely believe how he had ballooned during the months since I had last seen him. While every other old man shrank from day to day, Roskowsky seemed only to expand. I stared at his enormous chest and pictured layers of fat and cholesterol squeezing his heart like a waffle press. By any known medical prognosis, Roskowsky ought to have expired decades ago. Doubtless, I thought, he will outlive us all.

After taking our hats and coats Lijuan declared the table ready, and Roskowsky, Gottlieb, and I sat down to our anniversary luncheon. Instead of joining us, Lijuan busied herself carrying additional heaping portions of Chinese food to the table. I noticed again how attractive Lijuan looked and what a pleasing figure she had. Her gray hair still held streaks of black, and she had stayed nimble and thin. Within minutes, Lijuan covered the whole table with far eastern delicacies. She had a good, quick eye for setting a table, just as Sarah used to say.

When she positioned a steaming pot of tea near a bowl of hot and sour soup, Gottlieb removed two yellow pills from the pocket of his blazer, depositing them in his open palm.

"Magnesium," he explained, although no one had asked. "It's good for the stomach. I've enough worries without dyspepsia also."

"That's why the Lord made Alka Seltzer," Roskowsky said.

While the three of us ate, Lijuan entered and exited the dining room, clearing away empty dishes and bringing forth freshly filled plates of food in a futile effort to keep pace with her husband's hunger. Before long, Roskowsky was hard at work on a fourth course of lo mein, washing it down with vodka. The man's intestinal powers were astonishing. In the past week I had not consumed as much food as Roskowsky was now

devouring at this one meal. By the time I sampled some shrimp, Roskowsky had already put away a deep bowl of egg drop soup, several servings of cashew chicken, a plate of beef garlic, and was commencing a fifth platter of lo mein.

I wondered how Lijuan could tolerate such a human whale. An image of them in bed together, Lijuan crushed and suffocating beneath a sweaty Roskowsky, crept into my mind and lingered there. The beluga mistreated her, too. He was forever bellowing at her and ordering her about like some geisha. "Seltzer!" "Napkins!" "Shrimp!" It was disgusting. He was worthy of neither her food nor her figure.

Gottlieb's clanking of a spoon against his vodka glass snapped me out of my reverie.

"Filberger! Filberger, a fellow is walking down the street and all of a sudden he finds five- hundred dollars!"

Gottlieb had turned philosophical, an inevitable occurrence at any meal involving alcohol. He had loosened his tie and was swaying slightly in his seat.

"The fellow thanks God for giving him the money. You say *good*? Well what about the fellow who lost the five-hundred dollars? He's not pondering where they went? He's not maybe asking God to give them back? And this is the way of the world, Filberger. This is the way it is. All you have to do is read the paper, you find out."

"I say take what you can get and keep what you can catch," Roskowsky proclaimed, shoveling noodles into his mouth. "You must always seize the moment. Let God worry about the accounting. Anyway, we're retired. Li! Li!!! Where in the hell is she?"

Lijuan shouted something unintelligible from within the bathroom.

"Damn woman lives in there. I tell you I've never seen anyone pee so plentifully in my life. Every ten minutes, she goes in. My water bills from the flushing alone, you wouldn't believe them. When she gets out, I'll have her bring some strawberries for dessert."

"Those strawberries are fresh, Roskowsky?" Gottlieb asked.

"Of course."

"From where?"

"From a stand by the Vegetable World."

"Before we came, Filberger was informing me that strawberries are a fruit." Gottlieb crooked his thumb toward me. "He's become a bona fide gastronomist, Filberger has."

Roskowsky eyed Lijuan reproachfully when she returned to the dining room, her arms laden with plates of egg rolls and rice. "So, you've finally come out of there? We're going to have the strawberries for dessert."

"Would you like whipped cream with them?" she asked.

"Damn it, of course we would!" He lay down his fork and knife. "But not yet. We're still eating. Fetch another bottle of vodka."

"Lijuan, this meal is delicious," I said. "You have a real talent in the kitchen."

She flashed her husband a triumphant grin before retreating. Roskowsky, chomping half an eggroll, waved her away with the back of his hand.

"Sammy, you have her running around like a servant. Why do you not ask your wife to sit down with us and eat?"

"Don't worry, Filberger. It's good for her. Keeps her

active and alert.”

Lijuan came back with the vodka. Roskowsky went on chewing and Gottlieb went on talking. Meanwhile, I puzzled over what had drawn Lijuan to Roskowsky in the first place. I could not come up with a plausible explanation, but who on earth understood such matters? Sarah always told me she found my sincerity attractive. Yet, next to deceit, what was worse for a relationship than complete candor?

Lijuan soon came back to check on the table. After a nod from her husband, she brought out a platter of strawberries and a bowl of whipped cream. She then receded once more into the kitchen.

“Maybe we should save the strawberries for later,” Gottlieb suggested. His eyes were glazed and filmy. He had by now shared several parables at the table, each more obscure than its predecessor. At one point, launching into an extended tirade, he had compared the earth and all its inhabitants to an egg dropped on a kitchen floor during cooking, pronouncing both Earth and egg worthy only of being mopped up and tossed away.

“I need to rest on the couch a little and digest this meal,” Gottlieb said. “You have today’s paper?”

“The magnesium’s not working? Paper’s over there.” Roskowsky gestured toward the living room with his fork, which he promptly used to skewer two shrimp. He poured himself another vodka, passed me the bottle, and plunged into a large helping of fried vegetables.

Gottlieb managed to skim the front page before fading into a deep, drunken, old man’s slumber, his index finger still marking a line of the article he had been reading aloud on police corruption in Honduras.

I sat at the table, nibbling a strawberry and watching

Roskowsky continue to dine, a spectacle that at once repulsed me and made me envious. In comparison, I appeared to have lost my taste for food. I listened to Gottlieb's serene snoring, also with jealousy. It had been sixteen years since I had slept well. Although I could never admit it to anyone, I had gotten so used to decades of being in my Sarah's arms that hardly a night went by when I did not reach for her and wake up terrified at the knowledge that there was no one beside me in bed, and likely never would be again.

The sound of Roskowsky's incessant chewing, which had filled the room for over an hour, ceased suddenly. Turning to him, I was surprised by the redness of his face.

"You okay there, Sammy?"

Roskowsky wheezed in response, pulling at his collar.

An image of one of the many posters I had seen on the walls of restaurant bathrooms instructing patrons on the Heimlich maneuver gradually formed in my mind, and I realized with alarm that Roskowsky was choking. I shot a glance in Gottlieb's direction, for help, but he was snoring and clearing his throat in his sleep.

A spark of hope lit in my depressed spirit.

As Roskowsky reached for a glass of water, my hand rose fast and pushed the glass from his heaving body. The glass tipped over. Water spread across the table and dripped down its plastic covering onto the carpet. In confusion, Roskowsky instead tried to grab hold of the vodka bottle. Fresh strawberries flew into the air and his elbow landed in the bowl of whipped cream, but the bottle was too far away. He rocked back and forth and gagged for air. His eyes bulging from their sockets, he pounded the table with his fists.

I got up and paced nervously, shooting quick looks at the sleeping Gottlieb. What had I done? What was I doing? What



if Roskowsky survived? What if he did not? His attempts at breathing reminded me of my wife's name. Somewhere in the house a toilet flushed. Finally, I broke. I stepped behind Roskowsky, struggled to wrap my arms around his wide waist, and began to squeeze. But the images of Sarah and Lijuan and my empty bed overwhelmed me. I withdrew my arms.

I moved softly to the couch, took a *TV Guide* from the magazine rack, and spread it open across my lap. Roskowsky's eyes closed, his head slumped, and he fell forward into the lo mein piled high on his plate. I shut my eyes and tried to slow the fierce beating of my heart. I could hear Lijuan running water and moving dishes in the sink. Soon she would be screaming. In the days ahead she would need much comfort and company. Let God be the accountant.

*An earlier version of this story appeared at Underground Voices in September 2011.*

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**Shai Afsai's** articles, short stories, poems, book reviews, and photographs have been published in *Anthropology Today*, *Haaretz*, *The Jerusalem Post*, *Journal of the American Revolution*, *New English Review*, *The Providence Journal*, *Reading Religion*, *Review of Rabbinic Judaism*, *Shofar: An Interdisciplinary Journal of Jewish Studies*, and *Studies: An Irish Quarterly Review*. See more [here](#).

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