

Yom Kippur, 5774, 2013:

Yom Kippur and Introspection (Cheshbon Hanefesh)

Rabbi David Etengoff

Dedicated to the sacred memories of my mother, Miriam Tovah bat Aharon Hakohen, father-in-law, Levi ben Yitzhak, sister-in-law, Ruchama Rivka Sondra, sister, Shulamit bat Menachem, Chaim Mordechai Hakohen ben Natan Yitzchak, and Yehonatan Binyamin ben Mordechai Meir Halevi, and the *refuah shlaimah* of Yosef Shmuel ben Miriam.

Since the beginning of Chodesh Elul, we have been on a journey. Unlike most journeys, however, we have not traveled physically. Instead, we have traveled spiritually. Elul helped us to focus upon truth and falsehood (*emet v'sheker*), and to ascertain the difference between fleeting shadows and matters of ultimate import. In an almost palpable sense, therefore, Elul prepared us for the great and awe-filled days of Rosh Hashanah and Yom Kippur. Yet, how did we clear our vision that was blurred by the smoke and mirrors of what passes for “truth” in modern society? The answer is deceptively simple: We became spiritual accountants.

In order to understand what it means to be a spiritual accountant, we need to understand what it means to be an accountant in the normative sense of the term. One useful definition is found at Wikipedia.com: “An accountant is a practitioner of accountancy, which is the measurement, disclosure or provision of assurance about financial information that helps managers, investors, tax authorities and other decision makers make resource allocation decisions.” The key phrase for most of us is found at the end of this definition: “make resource allocation decisions.” The accountant’s task, in short, is to help people make informed decisions about how to most effectively allocate their financial resources. By extension, when we act as spiritual accountants, our individual and collective task is to determine the best way to allocate our spiritual resources.

Beyond question, one of our greatest spiritual assets is our *nefesh*, our soul. What, however, is the *nefesh*? The Rambam (1135-1204) defined it in this manner:

The soul of all flesh is the form which it was given by G-d. The extra dimension which is found in the soul of man is the form of man who is perfect in his knowledge. Concerning this form, the Torah states (*Sefer Bereishit* 1:26): “Let us make man in our image and in our likeness” - i.e., granting man a form which knows and comprehends ideas that are not material, like the angels, who are form without body, until he can resemble them. [This statement] does not refer to the form of the body perceived by the eye - i.e., the mouth, the nose, the cheeks, and the remainder of the structure of the body. This is referred to as *to'ar* (appearance). It is not the soul found in all living flesh which allows it to eat, drink, reproduce, feel, and think. Rather, knowledge is the form of this [dimension of] soul and it is concerning this form of the soul that the verse states: “in our image and in our likeness.” Frequently, this form is referred to as *nefesh* or *ruach*. Therefore, one must be careful regarding these names, lest another person err regarding them. Each name reveals its characteristics. (*Mishneh Torah, Hilchot Yesodei HaTorah* 4:8, translation, Rabbi Eliyahu Touger)

Actualizing the intellect found in a man’s soul to its fullest extent can only be achieved by engaging in the ultimate act of Torah accountancy known as “*cheshbon hanefesh*,” or introspection. How exactly can we master the art of *cheshbon hanefesh*? It is to this question we now turn.

One of the greatest masters of Jewish ethical literature was the consummate Italian thinker Rabbi Moshe Chaim Luzzato (1707-1746), known as the “*Mesilat Yesharim*” after the title of his most famous work. In his summary of how one performs *cheshbon hanefesh*, Rav Luzzato notes that an individual must: “... observe all of his actions and watch over all of his ways.” It is only when man subjects the totality of his actions to scrupulous scrutiny that he will be free from “... a bad habit or a bad trait, let alone a sin or a crime.” This accounting must be both daily and exact “... in the manner of the great merchants who constantly evaluate all of their undertakings so that they [their business ventures] do not miscarry.” This introspective analysis must be done in a highly disciplined manner and with thoroughgoing consistency: “He should set aside definite times and hours for this weighing so that it is not a fortuitous matter, but one that is conducted with the greatest regularity; for it yields rich returns.” What are the “rich returns” that will accrue as a result of this introspection? Here, too, Rav Luzzato enlightens us in his usual discerning manner: “After engaging in such a reflection he will come to consider whether or not his deeds travel along the proper path. For in doing so it will certainly be easy for him to cleanse himself of all evil and to correct his ways.” (*Mesilat Yesharim*, translation, Rabbi Shraga Simmons, pages 31 and 37)

Yom Kippur is ultimately the time, to paraphrase the *Mesilat Yesharim*, when we try to cleanse ourselves of all evil and correct our ways – something that can only be achieved through authentic *cheshbon hanefesh*. This, in turn, allows us to pursue true *teshuvah* (repentance), and to ultimately receive *kapparah* (atonement) from our Creator - the fundamental goal of Yom Kippur.

May Hashem give us the wisdom to perceive the incalculable importance of *cheshbon hanefesh*, so that we will commit ourselves to engage in this most essential of all activities. May our efforts lead us to true *teshuvah* and, ultimately, to reconciliation with Hashem through His great gift of *kapparah*. *V'chane yihi ratzon*.

G'mar chatimah tova and tizku l'shanim rabot.

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The email list, *b'chasdei Hashem*, has expanded to hundreds of people. I am always happy to add more members to the list. If you have family or friends you would like to have added, please do not hesitate to contact me via email rdbe718@gmail.com.

*** My audio *shiurim* for Women on “*Tefilah: Haskafah and Analysis*,” may be found at: <http://tinyurl.com/8hsdpyd>

*** I have posted 164 of **Rabbi Soloveitchik's** English language audio *shiurim* (MP3 format) spanning the years 1958-1984. They are available here: <http://tinyurl.com/82pgvfn>.

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