**ABRAHAM (#3)**

***God’s Strange (but wonderful) Accounting System***

God owes me.

Those three words, when given just two seconds thought, are preposterous. And yet the vast majority of “believers” in this world are convinced that God owes them something. In fact, be honest with yourself, hasn’t there been times when you felt betrayed by God because He didn’t act as fast (or at all) in your day of trouble? I know you can’t see it, but I have both hands up in the air. I have felt “betrayed” by a thoughtless, careless God who didn’t speedily answer my cries for help. But then I looked around and realized I was only one of approximately seven billion people who felt the same way. Everyone at times in their life feel they have gotten a raw deal from God (or god, or nature, or whatever deity they serve).

I recently read an excellent little book by Timothy Keller called *The Prodigal God*. It is an obvious renaming of Jesus’ most famous parable “The Prodigal Son” (Luke 15:11-32). While our usual emphasis is on the younger son’s wayward life being restored by a forgiving father, the real focus by Christ was to hit the religious leaders square between the eyes with a two-by-four. The Pharisees and others of their stripe had come to think of God as a debtor to their sanctimonious life. They lived above the common man in the keeping of the Law so they felt God owed them special privileges on earth, and a punched ticket to heaven at death. The elder son, who felt his father owed him, was the real point of Christ’s story.

The fact is those of us who have become Christians should carefully read that parable with an eye on both sons, knowing we have been both of them. Our sinful life before conversion relates to the prodigal son as we humble ourselves on bended knee, confessing ourselves as unworthy to be called a son. But then, after living as a “son” in the Father’s house, we grow to believe that our going to weekly worship, giving our regular contribution, cleaning up our mind and tongue, casting off our sinful habits, and doing our daily devo’s of reading and prayer, should somehow obligate God to bless us with a trouble-free life. In thinking this way we have become the elder brother.

This leads me to the statement God made to Abraham. Paul argued in Romans 4:2-5 this thought about God and works:

*2 For if Abraham was justified by works, he has something to boast about, but not   
 before God.   
3 For what does the Scripture say? “Abraham believed God, and it was accounted to   
 him for righteousness.”   
4 Now to him who works, the wages are not counted as grace but as debt.  
5 But to him who does not work but believes on Him who justifies the ungodly, his faith   
 is accounted for righteousness.*

Do you see what a CPA accountant would see in that paragraph? His eyes and ears would perk up at the terms “*accounted … counted … accounted*.” God opened His ledger book to the “A” section of clients and found the name ***A***braham. On the page were two columns: *Credit & Debit*. A line was drawn down the middle and at the bottom of the page was a section called *Total*. Looking over the 175 year life of Abraham we could see on the *Debit* side many, many red marks (sins). There was the 75 years in early life when he grew up in Terah’s family as an idol worshiper (Josh. 24:2). There was the time he doubted and laughed at the message he would have a son at 100 years old (Gen. 17:17). There was the despicable moments in Egypt before Pharaoh, and then in Gerar before King Abimelech, that he cowardly endangered his wife by asking her to lie to save his life (Gen. 12:13; 20:2). There were hundreds, yea thousands, of debit marks on his ledger.

But then we see on the *Credit* side some good things Abraham had done. He left Haran when God told him to head south to Canaan (Gen. 12:1). He obeyed God by building altars to worship Him at Bethel and Shechem (Gen. 12:6-10). He offered the best of His flock as sacrifices to God. He willingly circumcised himself and his sons when commanded by God (Gen. 17). He immediately took his beloved Isaac to a mountain to sacrifice him when called to do so (Gen. 22). His acts of obedience were truly impressive, but they failed to balance the ledger. He was still in the red, terribly in debt, spiritually bankrupt. Until …

Until God, in an act of grace, takes a pen (dripping with blood), and writes across the entire page: “*RIGHTEOUSNESS*” – and at the bottom of the page in the *Total* column He writes: “*PAID IN FULL*”

Abraham’s story is the one Paul used to explain to the Jews the meaning of “*saved by grace through faith*.” As he told the Ephesians, salvation by faith is “*not of works, lest any man should boast*” (Eph. 2:8-9). Abraham had not paid off his debts by a few acts of faith. But he had come to trust in God’s *gift* (Grk. *CHARIS* – “grace”) of forgiveness through the coming death of this mysterious “*seed*” promise (“*and in you – your seed – all families of the earth shall be blessed*” – Gen. 12:3; cf. Gen. 3:15). No, God didn’t owe him anything, especially eternal salvation, but God graciously rewarded Abraham’s humble faith by canceling all his debts and declaring him righteous.

Abraham would be the last man on earth to present God with a Bill of Receipt, expecting payment for work (acts of faith) rendered. In his mailbox could be found a stack of bills so thick he feared a court-order of eviction and a future in debtor’s prison. He was the proverbial servant of Jesus’ parable who was 10,000 talents in debt (Matt. 18:23-24 – Note: I have seen various calculations, with most measuring a talent as equal to about 16 years of a common laborer’s wages, thus when multiplied by 10k you have 160,000 years of debt).

God didn’t owe Abraham anything, nor does He owe me anything but a sinner’s wages of death (Rom. 6:23). So, when is it appropriate to say, “God, that’s not fair?” When I receive a blessing in this life, and when I hear Him say, “Enter into the joy of the Lord.” At that moment I will jump into Abraham’s arms and shout, “I love God’s strange, but wonderful, accounting system!” We will all give 5 stars to God’s C.P.A. services.

Surprised, but thankful, I’ll see you in heaven. - Rick