

God is THE Accountant October 31st

by Michael W. Lee

I hear them through the door that connects my office to the adjacent conference room. I hear the sound of shuffling papers, the tapping of the keyboard, and the occasional murmuring. It has gone on all day and they have promised that they will continue for another 24 hours. Who are they? They are the accountants, and they are conducting our yearly audit.

I never have cared much for accounting (notice I didn't say that I don't care for accountants) because of how accounting works. In my senior year in college, after I had decided to stop being a slacker and really get serious about school, I earned 5 As and one B in the first semester. Guess which subject I got the B in? Frankly, I find it hard to be interested in the world of debits and credits.

Even worse than the content is the methodology of accounting. For every debit there is a credit. For every action, there is a consequence or a parallel action. It is the magnum opus of details and the accountant is not satisfied unless he finds every jot and tittle. The accountant doesn't want to hear excuses; he just demands everything be proper.

Perhaps this is what bothers me about God sometimes. If I may say it reverently, God is *THE* Accountant. He never misses a word I say or even a thought in the secret chambers of my mind.

Pr 5:21 For the ways of man are before the eyes of the LORD, And He ponders all his paths.

Ps 44:21 would not God have discovered it, since he knows the secrets of the heart?

Ps 90:8 You have set our iniquities before you, our secret sins in the light of your presence.

He is a God of order and He created a world that was in perfect order before the sin of Adam and Eve. Furthermore, He is right to demand that we live our lives according to His laws and if we don't, there are terrible consequences. These demands were on Martin Luther's mind 488 years ago. When he was asked about his love for God, he replied, "Love God? Sometimes, I hate Him!"

You see, Luther understood that God is an Accountant

and that demands were placed on him that no matter how hard he tried, he could not fulfill. I think I understand Luther's statement. Luther was not really mad at God; he was mad at himself, frustrated with trying to obey God and failing over and over again. It was driving him nuts! He understood the following passage and was terrified:

Heb 4:13 And there is no creature hidden from His sight, but all things are naked and open to the eyes of Him to whom we must give account.

It is important to note that God demands an accounting for sin. Every sin on the debit side of the ledger demands death and wrath on the credit side of the ledger. Now the accountants in the conference room next door have no real power over me. If they find mistakes, they will tell me how to fix them. But God's consequence for mistakes is both terrible and eternal, and He has the ability to carry out the penalty for my debits (sins).

Luther tried to get enough entries on the ledger to offset the sin entries that he knew God was keeping track of. Have you ever done that? I have. But Luther was honest with himself. When he got down on his knees to confess his sins and ask forgiveness from God, he realized that he had thoughts of anger toward others that he couldn't get rid of. When Luther had a day of doing a lot of good things for others, he realized that he had subtle thoughts that he was doing better than others or that he was becoming a very holy person (self righteous pride!). In fact, Luther realized that *no matter what he did* each day, even the "good moments" were tainted with an ungodly thought or attitude. With every effort to gain God's favor, he was simply falling deeper into debt. He could not make any progress on the ledger that was continually filling up with sins on the debit side.

By the way, it should come as no surprise that God is also in the money and materials business. There are more passages in the Bible about money than almost any other. Why? Because we (yes, I am talking about Christians) often love it more than God! And guess what? We have been given instructions about what to

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do with money and we will give an account of what we did in our lives.

There are simple instructions- *Mt 6:33* “*But seek first the kingdom of God and His righteousness, and all these things shall be added to you*” - and the frightening accountability that is described in Matthew 25 and elsewhere.

How about you? Are you able to offset the debits of sin with the credits of doing good things? Do you realize that “we must all appear before the judgment seat of Christ, that each one may receive the things done in the body, according to what he has done, whether good or bad?” (2 Co 5:10)

Are you seeking to be part of growing God’s kingdom or are you keeping the money that God has entrusted to you for yourself?

October 31st 2005, will mark 488 years since the time that Martin Luther woke up to the truth: God the Accountant is also *God the Gracious*. From reading the Bible, Luther was familiar with the fact that God will not tolerate sin but it wasn’t until he studied the letters from the Apostle Paul to the Galatians and the Romans that he saw the rest of the gospel message.

Yes, we will all give an account and yes, we cannot fix that horrible ledger, but God himself does the most

amazing thing. He looks at the ledger of His Son, a ledger that has perfectly good works on one side and the credits of righteousness and holiness on the other, and God makes an accounting adjustment that does not agree with any human accounting principle.

He takes the righteousness of Jesus that we so desperately need and places it in our credit column, thereby making an entry that perfectly cancels out all of the sinful debits that we have accumulated. But He is not done because He is a just Accountant and the debits cannot be ignored. So He takes my debits of sin and enters them on Jesus’ ledger, thereby causing Jesus to pay the penalties that are due. Now all is in order once again in the mind of God the Accountant, God the Gracious, and God the Just.

This October 31st, why not skip Halloween and attend a church event that celebrates God THE Accountant, God the Gracious, and God the Just? After all, you will give an account on how you spent God’s money, how you used the time that God gave you, and what you chose to teach the children that God has gifted to you. ■

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