

FIRST BAPTIST CHURCH, 3-7-10 PM
 “GOD’S ACCOUNTING”
 ROMANS 4:1-8
 #21 in Series, “Verse by Verse through Romans”

One of the dangers of an in-depth study of Romans like we are involved in on Sunday nights is that we get bogged down in the logic, the deep theology, and the intricate argument of each section of the book, and we forget that Romans is the unfolding of the flower of the gospel – the good news. When we study terms like justification, propitiation, sanctification, identification, redemption, and reconciliation and are not overtaken with joy and overwhelmed with God’s grace, we have really gotten off track and missed what these theological concepts are all about.

[Text]

What we have in Chapter four of Romans is a lengthy illustration of the truths we have learned in Romans 3:21-31. Paul is illustrating the fact that justification through faith is not something that has just come along; it goes back into Old Testament times and even beyond that. We’ve already seen in Romans 1:2 and 3:21 that the gospel was revealed in the Old Testament. Let me ask you a very important question: When did Christianity have its beginnings? The most common answer would be, “It began about 2000 years ago after Christ was born, crucified, and rose from the dead.” If you said that you would be wrong. Christianity was founded by God the Father in conjunction with His eternal Son and the Holy Spirit before the world began. We read in Rev 13:8 of the Lamb [Jesus] that was slain before the creation of the world (NIV). From Genesis 1:1 where we read of the world being created, through Malachi 4 (the last chapter of the Old Testament) we have the preparation for Christ’s coming and providing a substitutionary atonement that enables all who believe in Him to be saved. One of the most common questions I get is, “Could the people in the Old Testament be saved and if so how were they saved?” In chapter four, Paul is illustrating that the gospel in one sense is nothing new. God has been saving people throughout history. It has always been by God’s amazing grace through faith. We will see that illustrated through Abraham and David. What is specifically illustrated is that true righteousness (being put in right standing with God and accepted by God because the barrier of sin has been removed) is not by our good works, but by God’s grace through the instrument of faith. That is how people were made righteous before Christ and that is how people are made righteous today! The act of God whereby we obtain righteousness before God is justification. I realize that I speak an awful lot about justification (God declaring the believing sinner righteous in Christ). I would remind you that the words “justify”, “justified”, and “justification” are used in the Bible some 60 times. Because justification through faith is so opposite of man’s worldly way of earning what we get, we must hear it over and over and over. I can relate to Martin Luther who said to the people he preached to: “I have preached justification by faith so often, and I feel sometimes that you are so slow to receive it, that I could almost take the Bible and bang it about your heads”. Because the truth of justification by faith alone is so counter-cultural, we must teach it over and over; we must meditate on it, sing about it, and daily thank God for it. We can never talk about justification too much. Let’s examine three things about this righteousness that is the result of justification that we see from Abraham and David.

I. Righteousness Is Not by Works (V1-2, 4)

Let’s examine for a moment why Abraham and David were chosen to illustrate the gospel. With the exception of Jesus, Abraham is probably the most important person in the Bible. Abraham was the first and most notable Jewish patriarch. Physically speaking, he was the Father of all Jews. Abraham was renowned for his obedience, especially in the willingness to sacrifice his son, Isaac. Three times in the Bible, Abraham was called the friend of God. While Abraham was Israel’s most illustrative patriarch, David was the most illustrative King. David was great in everything he did. David was the shepherd who represented the working class, the musician, the soldier who slew Goliath, the writer of many of the Psalms, the greatest King, and the one from whose line the Messiah would come. It is hard for us to

imagine how beloved David was to the generations that came after him. Perhaps if we took the best achievements of George Washington, Thomas Jefferson, and Abraham Lincoln and put them all together into one person, we might begin to see how highly David was esteemed. It is interesting that Matthew chose these same two to show that Jesus qualified to be the Messiah. **Matthew 1:1 (NKJV)** “The book of the genealogy of Jesus Christ, the Son of David, the Son of Abraham”. Here is the point Paul is making: if Abraham could not be made righteous by his works, then nobody can. Paul proceeds to show that Abraham came to God the same way we do – through the finished work of Jesus Christ. Let’s examine these verses.

In verse one, Paul uses “flesh” to refer to that which is external, that which is of his own doing. The sense seems to be, “What has Abraham accomplished by his own works?” Certainly he did not accomplish righteousness. Abraham had no righteousness of his own. Everything good about Abraham was because of God’s grace. When Abraham was first called by God, he lived in Ur of Chaldea which was a thoroughly pagan and idolatrous city of about 300,000. The most prominent god worshipped was the moon god. We are told that Abraham’s Father, Terah was an idolater. **Joshua 24:2 (NKJV)** “And Joshua said to all the people, ‘Thus says the Lord God of Israel: ‘Your fathers, *including* Terah, the father of Abraham and the father of Nahor, dwelt on the other side of the River in old times; and they served other gods.’”. Why did God call Abraham (Abram then) out of millions of pagans to be the Father of the faithful and the one in whose lineage the Messiah would come? There was nothing in Abraham to merit this calling out by God. The Bible never gives us a reason. God chose Abraham because God chose Abraham! Why did he choose any of us? He did it because He is sovereign. **Psalms 115:3 (NKJV)** “But our God *is* in heaven; He does whatever He pleases.”

On what basis can we say that Abraham was righteous before God? It wasn’t his works. God declared him righteous before he was willing to sacrifice his son (even before his son was born) and before the religious ritual of circumcision. There was no work that Abraham did to merit God’s acceptance of him, none whatsoever! Paul in verse 2 reverts back to the theme in Romans 3:27 of man boasting in his own merit. If Abraham earned his righteousness then he had grounds to boast, but God has set things up so that no man has a legitimate reason for boasting.

Paul makes the same point with a different example in verse four. If Abraham was justified by works, then the justification came as a wage for services rendered. There is quite a difference between a wage and a gift. Even the law recognizes the right of a laborer to get his wages. Do you see how ridiculous it is to think of God owing us any wage except the wages of sin which is death? God owes us nothing. All of His dealings with us are on the basis of grace. This righteousness is not by works.

II. Righteousness Is by Faith (V3)

In this verse we see how people in the Old Testament were saved. They were saved by grace through faith in Christ Jesus. Paul knows that if he can show that this is the way that Abraham was saved, then no one could make a case for their being saved by works. The Old Testament Saints were saved by looking forward to the cross; we are saved by looking back at the cross. Paul is laying out a case for the fact that Abraham was counted righteous by God through the instrument of faith alone based on the work of Christ alone. Let me stop here for a time-out and focus on that phrase “faith alone”. Often someone will ask, “What is the difference between what Catholics believe and Protestants believe”. Thankfully, there are some Biblical truths that we hold in common. Both believe God is three persons in one divine nature – Father, Son, and Holy Spirit; both believe that Christ is fully God and fully man; both believe that Jesus died for sinners; both believe that the Bible is inspired by God. From what I have just said, some would assume that the differences in Catholics and Protestants are minor. That assumption however would be very wrong! There is one word that separates us and that one word is huge in its importance. It is that little word “alone”. That word, “alone” was the watchword of the Protestant Reformation. Catholicism teaches salvation is by faith, but not faith alone. They believe in the value of the blood of Christ, but not the redeeming value of Christ’s blood alone. They believe that Jesus is mediator, but not that he alone is our mediator. They acknowledge the authority of the Bible, but not the Bible alone. Catholicism mixes

faith and works; it mixes God's grace and man's merit; it mixes the authority of Scripture and the pronouncements of men; it mixes the mediation of Jesus with that of Mary, and the reformation came about because of the importance of that little word "alone".

Let's go back to the Old Testament verse that Paul is quoting in verse 3. He is quoting Genesis 15:6. The key to understanding this verse is in understanding what "it" refers back to [Re-read verse 3]. What is the antecedent of "it"? Some say it refers to his believing God. The grammar demands that the antecedent of "it" be a noun or at least a verbal noun. The antecedent isn't in this verse that is quoted. Let's go back to Genesis 15:6 and look at its context. **Genesis 15:4-5 (NKJV)** "⁴ And behold, the word of the Lord came to him, saying, 'This one [Abraham's servant Eliezer] shall not be your heir, but one who will come from your own body shall be your heir.' ⁵ Then He brought him outside and said, 'Look now toward heaven, and count the stars if you are able to number them.' And He said to him, 'So shall your descendants be.'" When many people see the word descendents, they assume it is speaking of the Jews and the Arab world that came through his son Ishmael. I don't believe that is what God is referring to. Genesis 15:6 is also quoted in the New Testament in Galatians 3:6. This promise is then referred to in **Galatians 3:16 (NKJV)** "Now to Abraham and his Seed were the promises made. He does not say, 'And to seeds,' as of many, but as of one, '*And to your Seed,*' who is Christ." The descendent that God referred to was Christ Himself. Abraham believed in Jesus Christ and Christ's righteousness was counted to him for righteousness. Certainly Abraham didn't have all the information we have; he didn't even know His name. But he believed God that His descendent (seed) would be the Savior, the anointed one, the Messiah. The multitude as numerous as the stars was not just his physical descendents, but also and primarily his spiritual descendents – all who came through faith in the descendent of Abraham according to the flesh, the Messiah, Jesus. That's how everyone saved in the Old Testament got saved. Let's look at a few examples. There is Adam. "Adam, how were you saved?" Adam answers, "After my horrible rebellion and hearing the consequences of sin, God in his mercy prophesied that the seed of the woman would crush the head of the serpent, though he would be wounded Himself. I believed God and expressed that faith by naming my wife Eve which means 'life giver' and I knew that she would be the one through whom that deliverer would come. We thought she would give birth to the messiah and when our first child was born, we named him Cain, which means, 'Here he is!' We were wrong about Cain being the one, but we believed that God would provide the way out and it was counted to us as righteousness." Let's ask Moses about how he was saved. "Moses, how did you come to the Lord?" Moses says, "When God gave the ceremonial law to me – the sacrifices – I knew that when the blood sacrifices were offered in faith, we were trusting God to provide the substitute just as He did when Abraham was ready to sacrifice Isaac and God provided a ram. I believed in the Promised One and it was counted to me for righteousness." Let's ask Isaiah. "Isaiah, how were you saved?" He replies, "I looked in faith to the One who I wrote of in **Isaiah 53:5-6 (NKJV)** "⁵ But He *was* wounded for our transgressions, *He was* bruised for our iniquities; the chastisement for our peace *was* upon Him, and by His stripes we are healed. ⁶ All we like sheep have gone astray; we have turned, every one, to his own way; and the Lord has laid on Him the iniquity of us all.' When I believed on Him, it was counted to me for righteousness." On and on we could go with Daniel, Micah, Zechariah, and so many more. Then we see the last prophet, John the Baptist as he sees Jesus and says in **John 1:29 (NKJV)** "Behold! The Lamb of God who takes away the sin of the world!"

Dr. Donald Barnhouse tells of an experience he had of sharing the gospel with a man and seemed to be making little progress. The man was in total spiritual darkness. Finally in a tone of desperation, the man said, "What does God want? Tell me, what does God want?" Dr Barnhouse said, "God wants to be believed". The light came on in that lost man and he said, "I think I see. After all, the honor of God is involved" [Told in Boice Romans Commentary, page 444]. We see that righteousness is not of works but is through faith.

III. Righteousness Is Imputed (V5-8)

I want you to underline some words here in chapter four of Romans: In verse 3 underline “accounted”; in verse 4 underline “counted”. In verse 5 underline “accounted” again. In verse 6 underline “imputes”. In verse 8 underline “impute”. In verse 9 underline “accounted”. In verse 11 underline “imputed”. These are all the same word in the Greek. I have no idea why they translated them by different words. It is the Greek word, “Logizomai”. This Greek word is an accounting term and means to credit something to someone’s account. Verse 5 is summarizing the first four verses. To the one who does not trust in his own works to be accepted by God, but believes God about the fact that His Son came and took the wrath for sin that we deserve, will have the very righteousness of God added to his account. There was a phrase in verse 5 that would have raised flags and set off warning bells to every legalist reading this letter to the Romans. It is the phrase, “Him who justifies the ungodly”. The common belief of Paul’s day and also today is that those who are accepted by God are the godly, not the ungodly. There would be an outcry, “How can this be?” The answer is twofold: First, Paul has already proven in Romans 1:18-3:20 that all are ungodly. If God only accepted the godly, there would be no one to accept! Secondly, God can justify the ungodly because Christ died for the ungodly. Before justification, we are all ungodly. Godliness is the result of being justified, not the cause of our being justified. Donald Barnhouse put it well: “We have, therefore, as plain as it is possible to express it, the truth that God has with fixed determination made a precise and mathematical calculation in which He has written off as gone forever all of the sin of the one who trusts in the vicarious atonement which He has provided in Jesus Christ, and that He has with thought and care placed the deposit of His own righteousness to their credit so that the books which once declared them bankrupt now manifest them as possessors of all that God could ever require of them” [Donald Barnhouse, “Romans, Volume II”, Page 211].

In verses 5-8, Paul brings up David to emphasize another side of this imputation of righteousness. Not only does justification mean that Christ’s righteousness (the very righteousness of God) is imputed to us, it also means that our sins have been imputed to Christ – all of our sins! The one who is righteous in Christ has their sins and lawless deeds covered and forgiven and sin will never be imputed to the one who is accepted by God because of the imputed righteousness of Christ. In other words, justification involves the imputation of God’s righteousness and the non-imputation of sins – Hallelujah! Do you see why this doctrine is so important? I’m reminded of that often neglected third verse (my favorite verse) of the great old hymn, “It Is Well with My Soul”. It says:

My sin – oh, the bliss of this glorious thought:

My sin not in part, but the whole

Is nailed to the cross and I bear it no more,

Praise the Lord, praise the Lord O my soul!

- Horatio G. Spafford (1873)

Let’s examine verses 6-7 a little closer. Notice that we are told that David’s sins were forgiven and covered. There is a difference. The word “forgiven” means to send away. It has roots in the day of Atonement when 2 goats were brought to the High Priest. One was slain and the other had the high Priest lay his hands on its head and then it was sent away into the wilderness never to return. The symbolism is showing the “sent away” nature of forgiveness. The word for “covered” is used only here in the New Testament. The covering pictures what happened to the blood of the other goat on the Day of Atonement that was slain. That blood was taken into the holy of Holies and sprinkled on the Mercy Seat, the covering or lid on the Ark of the Covenant. In the Ark were the tablets of the law. Between the broken laws and that sinner there was a mercy seat and the blood sprinkled on the mercy seat symbolized that the sin (law breaking) had been paid for in blood. The broken law was covered with the blood on the Mercy Seat. Hallelujah! Our sins are covered and sent away. While God certainly disciplines His justified children as a Father disciplines His child that he loves, that sin is never put on the child of God’s account to undo the justification that is permanent. What security, what grace, what a God and Savior. (3265)