

The Creative Accounting of the Kingdom

In the name of the one mediator between God and men, the man Christ Jesus, dear friends: This morning's Gospel lesson, what's usually called the Parable of the Shrewd Steward or the Dishonest Manager, has got to be one of the most difficult of Jesus' teachings. It's not that the parable itself is confusing; the story line is quite clear. The problem is that there're a lot of different opinions about what it means. Is it about how we are to handle our money and worldly possessions in a God-pleasing way? That's the opinion of the majority of Bible teachers. Or are we, perhaps, to understand that the money and commodities mentioned in the story are meant to represent other things – as is often the case when Jesus tells a parable? We ask the guidance and illumination of the Holy Spirit as we dig a little deeper to solve the mystery of the meaning of this much-debated parable of Jesus.

We begin by reviewing the basic facts of the story. There's a wealthy landowner who has assigned the administration of his properties to a certain manager. It's this guy's job to contract with tenant farmers who use the master's land to raise field crops or tend the orchards. Then, after the harvest, the manager is to collect the predetermined rents in the form of whatever it was the soil was used to produce. Now, it happens that this manager has not been doing a very good job of accounting. He's been accused of "wasting" his master's holdings. Perhaps he's been overcharging the tenants and skimming profits for himself, or maybe he's just lazy and inattentive to his duties. Whatever the reason, we know that he hasn't been faithfully carrying out his responsibilities, and now his master has decided to fire him.

This leaves the manager in something of a bind. His ruined reputation will prevent him from finding a similar job with another landholder. And after many years of pushing papers with very little physical activity, no one's going to hire him to work the fields or perform manual labor. There are plenty of younger, stronger hands to do that sort of work. Besides, it's doubtful that he could survive on what he could earn that way. He says he would be ashamed to go about begging; which wouldn't be right anyway: he's hardly disabled. No, there are so many cases of people who really can't work: the blind, lame, and leprous who genuinely need people's charity. It wouldn't be fitting for him to ask for handouts.

But as he frets over his future, it suddenly occurs to him what he can do. He still has the books for a short time, and with them full legal authority to alter rent contracts. So, he decides to indulge himself in a little creative accounting. In order to ingratiate himself to the tenants, he rewrites all the contracts, giving the tenants a substantial discount. From what we know about the typical costs of commodities in Jesus' day, we estimate that the reductions are all about the same value: worth around five hundred denarii, which in today's terms is something on the order of seventy to eighty thousand dollars – a hefty amount. And it has to be a sizable discount for good reason: he wants the tenants to feel like they owe him a big favor so that when he gets thrown out of his job, he'll be able to live off their gratitude.

Now, up until this point, the story makes perfect sense. But then the master comes along and discovers what his formerly only incompetent and now openly dishonest manager has been up to. You would expect the land owner to be furious – after all, he's just been cheated out of a lot of money. You see, because the manager still had legal authority to act, the owner can't change the contracts back to the original amounts. Nor can he legally go after the manager: technically, he hasn't broken any laws. So the owner suffers the loss. He's out to

the tune of several hundred thousand dollars. But instead of *cursing* the manager like you'd expect, the owner *commends* him for his cleverness. *"That was good thinking! You took good advantage of your circumstances to look out for yourself."*

That's just plain weird. Who congratulates a thief for the clever way he robs you? How in the world can this owner be so easy going about his loss? And more importantly, what's the message for us? What is Jesus saying to us through this parable?

To answer these questions, we're going to have to look at the context in which Jesus teaches this lesson. This is actually the fourth in a series of related parables that come one right after another. The first two were last week's Gospel lesson. You may remember that the Pharisees were complaining about Jesus, and how he was welcoming sinners and eating with them. Jesus answered their complaint with the parables of the lost sheep and the lost coin – both about how someone was thrilled when they found something they'd lost. His message was that he was spending time with the sinners because it's lost sinners that he came to find and to save. He told the Pharisees that the angels of heaven rejoice every time someone who is lost in sin comes to repentance – the clear implication being that they should be rejoicing too that Jesus was bringing sinners to repentance.

What comes right after those two short parables is the story of the prodigal son. You know that one. It's about the young man who takes his inheritance prematurely, squanders it away in reckless living, and finally hits bottom. Then, when he comes to his senses, he drags his sorry self back home planning to beg his father to allow him to be one of his slaves. He figures that way at least he won't starve to death. But then, to his utter surprise, his father, who has been eagerly waiting for this day, welcomes the boy home with open arms and restores him to a place of honor in the family. Everyone is happy and begins to celebrate the return of the lost son; everyone that is, except for his older brother. He's not happy at all. Instead, he's angry with his father for his forgiveness and generosity to his little brother. It's not fair, he thinks. *"What about me? I've been so faithful and obedient all these years! And nobody's ever thrown me a party! And yet when this worthless brother of mine who's wasted his share of the estate comes crawling back from the pit of filth he so happily wallowed in, we roll out the red carpet for him. It's not right!"* The father comes out to plead with this older son. *"See the bigger picture here: Your lost brother has come back. That's all that matters. So what if we lost some money? Your brother was dead to us; now he's alive. Can't you see what a wonderful thing this is?"*

The point of the parable was to show the Pharisees how misplaced their indignation was. They should be overjoyed that Jesus is turning sinners to repentance. And through his parable he's telling them, *"Don't be like this older son who won't celebrate when God brings life to someone who was dead in sin. This is what the kingdom of God is all about."*

It's immediately following this that Jesus tells today's parable. Unlike the other three parables, which were spoken directly to the Pharisees, this one is directed to the disciples; but we know that the Pharisees were listening too – and that they didn't like the message. With this background, it becomes a little easier to understand what the parable is about. But before we get to that, I have to explain just one more thing. If you remember hearing this story in the old King James Version, you may remember that what's been translated here, *"unrighteous wealth"* and later, *"money"* used to be translated (more accurately) *"the Mammon of unrighteousness"*. "Mammon" is an unusual word, which is why the modern translations don't use it. It's derived from an Aramaic word that means, "to trust". So what mammon really means is, "that which you trust in". It doesn't necessarily mean "money" at all – though most of us do

trust in money to some extent. But it's important to know that the "Mammon of unrighteousness" could be *anything* that people trust in other than the Lord God.

And now I think we're ready to put the pieces together. Jesus himself tells us that the message of the parable is that this dishonest manager is more clever at using his soon-to-be-lost authority to feather his nest than are God's own people. Or say it another way: the manager is doing something that those who are in a similar circumstance are not doing – but should be. The manager knows that his life, as he knows it, is coming to an end. He's about to be called on the carpet because he's failing to properly perform his responsibilities; but unlike the people Jesus is talking about, he's smart enough to look ahead, take advantage of what he's still got, and make sure he'll have a place to go when he's removed from his position.

With that in mind, it becomes clear that Jesus is still talking about the Pharisees and the teachers of the Law. They are the ones whom people look up to as the custodians, or *managers*, of God's Word. They interpret the Scriptures and make God's will known. And they've been doing a terrible job of it. They've been abusing their authority to put heavy burdens on people and to make themselves look good. They've invented all kinds of rules that a person should observe if he wants to be "righteous", and they never bother to mention God's grace or his forgiveness. Though God said, "*I desire mercy, and not sacrifice*", they've changed it around. They were teaching that the approach to God is all about your sacrifice and slavish obedience to the letter of the Law. And mercy? Forgiveness? Forget it. So, in a sense, they've been overcharging the tenants and skimming profits for themselves.

And now the true Owner, Jesus, is here telling them that they are about to be sacked. "*You cannot be my managers any longer. You've been bungling the books long enough*". When faced with this same situation, the dishonest manager used his still remaining authority to forgive the debts of others, and for it he was praised by his master – but these Pharisees are not so clever. At some level, they must know that Jesus is right about the way they've been mishandling God's word. They see from the parables Jesus told that the Scriptures are indeed about the grace of God reaching out to save the lost. But changing their attitude would mean giving up what they've been trusting in all along: their own imagined moral perfection – the righteousness they think they've earned by their hard work. They fear that they will soon no longer be looked up to as the most righteous people in society ... why, they would even have to depend on God's mercy just like these poor sinners that Jesus is reaching out to. The thought is unbearable. So rather than do what they know is the best course of action, that is to use their positions to extend God's grace and forgive the debts of others, they stick to their own untenable position, which is for them a form of the Mammon of unrighteousness: misplaced trust in their own goodness.

What Jesus is saying is that even someone who is not spiritually enlightened knows how to use forgiveness to his advantage; but very often God's own people, those whose job it is to practice forgiveness, don't. The clear implication is that when the Owner calls them to account for their management, not only will they be thrown out of their present positions, but they will have no place to go.

And now twenty centuries later, we are the ones entrusted with the management of God's Word. We, collectively in the church and individually as the Children of Light, are the distributors of God's grace and forgiveness in the world. The day God brought you into his kingdom, he called you in, set you down, and said, "*How much do you owe?*" You pulled out the contract and showed him the staggering debt of your sin. But then he said, "*My Son, Jesus,*

died for your all sins. Take your bill, sit down quickly, write zero. Good. Now, go out there and do the same for others.”

That’s the charge God has given us. The question is, “How are we doing?” If we do an honest assessment, we’ll have to admit that we haven’t been doing a very good job. Each one of us has been mishandling the Master’s resources. We’ve been inattentive to our duties. Sure, we’re more than happy to take the abundance of God’s grace and forgiveness for ourselves; but like the Pharisees and teachers of the law, we’ve held others to standard of behavior that we ourselves can’t keep. And then we have the monumental audacity to look down on them and treat them as if they were unworthy of God’s forgiveness or of ours. And one day the Owner will call us to account for our stewardship. The thrust of the parable is this: *now* is the day of grace. *Now* is the time to cancel debts. *Now* it’s urgent that we give up our grudges and our tendency to look down on others as if they were somehow more sinful than we are. *Now* is the time to redouble our efforts to extend God’s forgiveness in Christ Jesus to all people.

We can’t do it by ourselves. But repenting of our past mismanagement and relying on Christ, we can. And as we do, we will become increasingly trustworthy with the charge God has given us. We will find ourselves using the Gospel we’ve been entrusted with to make friends for God; friends with whom we will be welcomed into the eternal dwellings. And there we will hear not just the grudging respect of the master for our creative accounting; but rather we will receive his full commendation, “*Well done, good and faithful servant. Enter into the joy of your Lord.*” May God grant it to us for Jesus’ sake. Amen.

Soli Deo Gloria!