

Valley Bible Church – Sermon Transcript

Paul's Spiritual Accounting Practices Philippians 3:4-11 Part 1

The importance of good and honest accounting practices cannot be overestimated. Certainly this point has been brought home to us by certain recent events in the corporate world. One particular recent event, particularly stands out: The WorldCom fiasco.

Within the last month it became apparent that WorldCom had dishonestly overstated a key measure of earnings by more than \$3.8 billion dollars over five quarters, dating back to January 2001. The company's reported profits, it turned out, were really losses.

What has happened to their bottom line as a result of good and honest accounting practices being applied to their specific situation? WorldCom at the peak of its value was worth 191 billion dollars. After a more correct and honest reporting of the company's true financial condition became known the value of the company has fallen to \$178 million dollars. This will certainly mean that it will ultimately be de-listed from the NASDAQ Stock exchange and be traded over the counter as, what is commonly referred to as, a "penny stock." The stock price of the company has fallen as low as 8 cents a share. In a sense you could say "The value of a share of WorldCom stock is not worth the paper it is printed on." The printing cost of a share of stock is 17 cents. When companies are honest in reporting their true financial position it can obviously have a dramatic impact on their bottom line.

It can have a dramatic impact on the bottom line of a person's spiritual life as well. You might not understand what I am saying but based on **Philippians 3:4-11** I believe that the Apostle Paul would know exactly what I am saying.

Let us read **Philippians 3:4-11**, "**Although I myself might have confidence even in the flesh. If anyone else has a mind to put confidence in the flesh, I far more; (5) circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; (6) as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless. (7) But whatever things were gain to me, those things I have counted as loss for the sake of Christ.**" **(8) More than that, I count all things to be loss in view of the surpassing value of knowing Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them but rubbish in order that I may gain Christ, (9) and may be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith, (10) that I may know Him, and the power of His resurrection and the fellowship of His sufferings, being conformed to His death; (11) In order that I may attain to the resurrection from the dead."**

Paul unlike WorldCom, had been, throughout his life, seeking to keep good books; not good financial books but good spiritual books. Paul was not concerned about accumulating financial wealth but spiritual wealth. And because of this goal it was important to Paul that he be able to establish the true value of the things that made up his life in terms of his ultimate goal. This is what we see Paul doing in **Philippians 3:4-11**.

Valley Bible Church – Sermon Transcript

Philippians 3:4-11 gives us an insight into Paul’s **spiritual** accounting practices and Philippians 3:7-8 is the heart of this passage. Why would I say that this passage gives us an insight into Paul’s spiritual accounting practices? All we have to do is to look at the very technical accounting terms that Paul uses in Philippians 3:7-8.

Let us again read **Philippians 3:7-8 “But whatever things were gain to me, those things I have counted as loss for the sake of Christ.” (8) More than that, I count all things to be loss in view of the surpassing value of knowing Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them but rubbish in order that I may gain Christ.”**

Notice in **verse 7** the word “gain.” The word “gain” (KERDOS) denotes a financial **profit** or simply an advantage gained by a person. Over this last year most of us who own property in the Antelope Valley enjoyed a “gain” or in other words a financial profit, at least on paper, because of the appreciating real estate market. Also notice the word “loss” in **verse 7**. The word “loss” (ZEMIA) was used in commercial settings where a “**disadvantage**” took place in terms of money or material goods. Over the last year, actually over the last several years most of us who have invested in stocks have suffered “loss” or in other words we have suffered a financial disadvantage because of declining stock values.

How can we know if we have suffered financial losses or enjoyed financial gain over this past year? We will not know exactly where we stand unless we can determine the true value of all our assets minus the true value of all our liabilities. This leads us to the word “count” that Paul uses both in **Verse 7** and in **Verse 8**. The word “count” (HEGEOMAI) means “to **regard as.**” Paul looks at what he used to regard as valuable and declared it to be rubbish and what he used to regard as less than worthless he came to regard as infinitely valuable, beyond all other things.

Paul’s good and honest spiritual accounting practices led him to **disparage** the spiritual value of who he was and what he had done and to **celebrate** the spiritual value of knowing Christ (Philippians 3:7-8).

This morning we will be looking at Philippians 3:4-6 and we will be considering a list of what Paul had at one time considered spiritually valuable but now considers “loss” in Philippians 3:7 and as “rubbish” in Philippians 3:8.

I would hope that our consideration of Paul’s listing of his spiritual assets prior to his conversion would cause us to revisit our so-called spiritual assets for the purpose of making sure that we have assigned the proper value to what we are trusting in.

Let us read **Philippians 3:4-6 “Although I myself might have confidence even in the flesh. If anyone else has a mind to put confidence in the flesh, I far more: (5) circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; (6) as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless.**

In **Philippians 3:1-3** Paul has contrasted a group of people known as the “Judaizers” with the “true circumcision” or in other words true Christians.

Valley Bible Church – Sermon Transcript

The Judaizers insisted that gentiles in addition to believing in Jesus be circumcised and adhere to Jewish law or in other words put some confidence in the flesh in order to be saved. Paul's strong opposition to this group is seen in the three descriptive phrases he uses to describe them in **Philippians 3:2**.

And just in case there are certain individuals in Philippi who might say to Paul that the only reason that you are opposing the Judaizers message is because you could not obtain to their high standards Paul goes on in **Verse 4** to say, **“Although I myself might have confidence even in the flesh. If anyone else has a mind to put confidence in the flesh, I far more.....”** Paul in other words is saying, “The reason I am opposing their message is not because I cannot meet their standards I far exceed their standards,” and then he goes on to prove it in **Philippians 3:5-6**.

How did Paul stand out beyond his contemporaries in respect to who he was and what he had done?
Paul lists for us seven things:

First, Paul was circumcised the eighth day. Let us read **Philippians 3:5 “circumcised the eighth day ...”** Paul had been circumcised according to the terms of God's covenant with Abraham and in strict conformity with the law as an infant (Genesis 17:12; Leviticus 12:3). Paul was not a proselyte to Judaism. He had always been a Jew.

Second, Paul was of the nation of Israel. Let us read **Philippians 3:5 “circumcised the eighth day, of the nation of Israel,”** What is the significance of this statement. Paul was not a proselyte nor the descendant of a proselyte.

He was descended from Israel or in other words he was not only descended from Abraham and Isaac but he was also descended from Jacob.

There are many people in this world who could trace their genealogy back to Abraham, if the genealogical records were available, but just because they could do this does not mean that they are of the nation of Israel or in other words, true Jews. Ishmael was a child of Abraham by Hagar the handmaid of Sarah, but the descendants of Ishmael though descended from Abraham are not Israelites or true Jews.

There are many people in this world who can trace their genealogy back not only to Abraham but also to Isaac the son of Abraham by Rebekah, but they are not necessarily of the nation of Israel and therefore they are not necessarily true Jews. Esau was a child of Isaac by Rebekah, but the descendants of Esau though descended from Abraham and Isaac are not Israelites or true Jews.

The only people who can say who can that they are of the nation of Israel, in the sense that Paul uses that term in this passage must not only be descended from Abraham and Isaac but also from Jacob the twin brother of Esau. Why do I say this? I say this because of a wrestling match recorded for us in **Genesis 35:9-10** between the Lord and Jacob which resulted in Jacob's name being changed from Jacob to what? Israel. Paul was not a proselyte nor a descendent of a proselyte. He was born a Jew in the lineage of Abraham, Isaac, and Jacob.

Valley Bible Church – Sermon Transcript

Third, Paul was of the tribe of **Benjamin**. Let us read **Philippians 3:5** “**Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin,**”..... From the sons of Jacob came twelve tribes. What tribe amongst the twelve was the most prestigious? Some people might argue that it would be the tribe of Judah sense that is the tribe from which the Messiah would come but it would appear from this statement that Paul might take exception with this assumption. Paul believed that he came from one of most prestigious tribes in Israel. Why would Paul have this perspective? Benjamin, the son of Jacob’s favorite wife Rachel, who was the only son born in the promised land according to **Genesis 35:16-18**. The tribe of Benjamin gave Israel its first king according to **1 Samuel 9-12**. The tribe of Benjamin had remained loyal to the house of David after the division of the monarchy according to **1 Kings 12:21**. But perhaps more important than all of these things is the fact that the city of Jerusalem and the temple were found in the borders of the tribe of Benjamin which we see in **Judges 1:21**.

Fourth, Paul was a **Hebrew** of Hebrews. Let us again read **Philippians 3:5** “**Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews.**”..... What does this mean? In **Acts 6:1** it says, “**Now at this time while the disciples were increasing, in number, a complaint arose on the part of the Hellenistic Jews against the native Hebrews, because their widows were being overlooked in the daily serving of food.**” What separated these two Jewish groups from each other? The primary point of separation was language. The “**native Hebrews**” refers to those Jews who normally spoke Aramaic with one another (while knowing some Greek) and who probably attended synagogues where the service was said in Hebrew, while the Hellenistic Jews spoke predominantly Greek.

How did this happen? Aramaic was the language of the Arameans. The Arameans in the time of Abraham controlled Haran. It was at Haran when Abram was with his father Terah, that he learned the Aramaic language. If Abraham’s primary language was Aramaic when he was with his father Terah in Haran when did he begin to speak Hebrew? Abram did not begin to speak Hebrew until he entered Canaan where Hebrew was the predominant language. Aramaic and Hebrew are very closely related Semitic languages and became a part of Jewish tradition.

However over the centuries many Jews in various parts of the world abandoned the traditional languages of the the Jews and other Jewish traditions and became hellenized. This was not true of Paul even though he was born in the city of Tarsus in the province of Cilicia had remained jealous for his Jewish traditions. This certainly was not easy for Jewish people scattered throughout the world to do but Paul was one of those who had.

Fifth, Paul was as to the Law, a **Pharisee**. Let us again read **Philippians 3:5** “**Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law a pharisee.....**”. Pharisee’s came out of the inter-testament period, the time period between the Old and New Testaments. During that time the Jews began to drift into liberalism. They began to question the authority of Scripture. They began to compromise. And it was at that time the Pharisees became a very powerful force in Jewish life. The word “pharisee” means “separatist.” They were affirming that there must be adherence to scripture. Though their original intentions may have become noble they eventually got caught up in a works salvation and developed a set of elaborate set of man made rules that were extremely strict and demanding.

Valley Bible Church – Sermon Transcript

The Apostle Paul believing that the strict and demanding set of rules embraced by the Pharisees was legitimate **embraced** that way of life. The difficulty of a person seeking to live their life as a Pharisee is reflected in their total numbers. It is estimated at the time of Christ that there were 6,000.

Sixth, Paul was **zealous** in opposing the enemies of God. Zeal in opposing the enemies of God was the single highest religious virtue in the mind of the Jew. No Jew was more zealous in **persecuting** the church than Paul (Acts 7:54-60; 8:1-4). For Paul, his zeal for God was demonstrated in his persecution of the church. Let us now read down to **Philippians 3:6, “Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; (6) as to zeal, a persecutor of the church.”** Paul assisted at the stoning of Stephen in **Acts 7:54-60.** He was the primary force that drove the early persecution of the church in the areas of Jerusalem, Judaea, and Samaria according to **Acts 8:1-3.**

Seventh, Paul in respect to his adherence to the Law was **blameless.** Let us read through **Philippians 3:6, “Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; (6) as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless.”** The Jewish people could not assign blame to Paul for **failing** to measure up to any of the strict and demanding rules embraced by the Pharisees.

We need to be careful at this point. We need to understand that Paul is not saying that he was perfect. He was simply saying that he had checked off all the boxes that the Pharisees had established to measure the righteousness of the man according to their interpretation and application of the Mosaic Law.

CONCLUSION

The Judaizers saying that if a Gentile wanted to be saved that they would have to in addition to believing in Jesus put some confidence in the flesh. They were saying that spiritually speaking there was value in circumcision and adherence to the Jewish law in order to secure salvation. Paul denounces that teaching and those who teach it in the very strongest terms in **Philippians 3:1-3.**

Why did he challenge them so forcefully, so fiercely, so unrelentlessly? Was it because he could not personally meet the standard of the Judaizers? That is ridiculous. What does Paul tell us in **Philippians 3:4-6, “Although I myself might have confidence in the flesh. If anyone else has a mind to put confidence in the flesh, I far more; (5) circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a pharisee; (6) as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless.”**

Valley Bible Church – Sermon Transcript

Paul did not reject the message of the Judaizers because of his personal failure to meet their standards, but rather because he, at a specific point in time, came to realize that all of the things he spiritually valued and felt would result in heavenly riches were less than worthless. And therefore applying good and honest spiritual accounting practices, he made the necessary adjustments to his spiritual books which we see in **Philippians 3:7-8**..... He learned that spiritual riches is not all about him but about Christ.

If God were to ask you why should I let you into my heaven what would you say? Would your answer be all about you and what you have done or all about **Christ**?