

## *Valley Bible Church – Sermon Transcript*

### **Paul’s Spiritual Accounting Practices Philippians 3:4-11 Part 2**

We are presently looking at Philippians 3:4-11. And I have entitled this series of messages “Paul’s Spiritual Accounting Practices.” Paul was committed to keeping very accurate spiritual books. Above everything else in his life he wanted to be spiritually rich. Therefore he was committed to assigning the correct values to his spiritual assets.

Let us read **Philippians 3:4-11**, “**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. (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.”**

The heart of this passage is **Philippians 3:7-8**. These two verses speak of gains and losses. In order to break the larger passage that we have read into smaller segments we have begun to look first at what Paul considered losses. Let us look just at **Philippians 3:7 .... “But whatever things were gain to me, those things I have counted as loss for the sake of Christ.”** What were the specific things that Paul transferred from the profit column to the loss column in Philippians 3:4-6?

Paul being circumcised on the eighth day was transferred from the profit to the loss column (Philippians 3:5). What did **Philippians 3:5** say? “**Circumcised the eighth day.**” Paul in the past had considered his circumcision on the eighth day to be spiritually significant. Why? Because it meant that he was not a proselyte to Judaism ..... What else did Paul move from the profit to the loss column in his spiritual ledger?

Paul being born of the nation of Israel was transferred from the profit to the loss column (Philippians 3:5). What did **Philippians 3:5** say? “**Circumcised the eighth day, of the nation of Israel ....**” Paul in the past had considered his ability to trace his genealogy back to Jacob was spiritually significant. Why? Because it meant that he was not only not a proselyte he was not a descendant of a proselyte ..... What else did Paul move from the profit to the loss column in his spiritual ledger?

Paul being of the tribe of Benjamin was transferred from the profit to the loss column (Philippians 3:5). What did **Philippians 3:5** say? “**Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin ....**” Paul in the past considered his tribal heritage to be spiritually significant. Why?

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Because Paul was not a descendant of just any tribe he was a descendant of one of the most prestigious tribes in all of Israel.

Paul and the people of Israel believed that Paul had incredible family credentials; **“circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin”** ..... But his so-called spiritual assets went beyond his family credentials to his own personal accomplishments.

Paul’s faithful adherence to Jewish traditions was transferred from the profit to the loss column (Philippians 3:5). What did **Philippians 3:5** say? **“Circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews.”** Paul in the past considered his faithful adherence to the Jewish traditions; such as continuing to speak languages associated with the ancient land of Palestine, though he lived in Cilicia to be spiritually significant..... What else did Paul move from the profit to the loss column in his spiritual ledger?”

Paul’s pharisaical adherence to the Law was transferred from the profit to the loss column (Philippians 3:5). What did **Philippians 3:5** say, **“circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews, as to the Law a Pharisee.”** Paul in the past considered his decision to embrace the most strict and demanding interpretation of the Mosaic Law into his life style to be spiritually significant..... What else did Paul move from the profit to the loss column in his spiritual ledger?”

Paul’s zeal in persecuting the church was transferred from the profit to the loss column (Philippians 3:6). What did **Philippians 3:5-6** say? **“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 in the past thought there was no better way to demonstrate his love for God and therefore his zeal for God than by persecuting the enemies of God..... What else did Paul move from the profit to the loss column in his spiritual ledger?

Paul’s flawless conformity to the Mosaic Law in the eyes of men was transferred from the profit to the loss column (Philippians 3:6). What did **Philippians 3:5-6** say? **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.”** Paul did not only choose to embrace the most strict and demanding interpretation of the Mosaic Law into his lifestyle but he also believed that he in the sight of all men had done so perfectly.

Paul at one point in his life considered all these credentials and accomplishments that he lists for us in Philippians 3:4-6 as gain or profit. He considered himself a very wealthy man spiritually speaking. But we learn in **Philippians 3:7** that all these things that he once considered to be gain were transferred to the loss column. This is what we learned last week. This is what we focused on last week.

This week we want to continue to focus on Paul’s losses. We have already considered a listing of his stated losses but there is still much that we can learn about his spiritual losses that we still have not considered. What compelled Paul to suffer these losses? How did Paul view His losses? And when did this dramatic change in how he viewed his losses in his spiritual ledger take place?

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I would hope that as we seek to answer these questions we would be challenged to once again look at our own lives and make sure that we are applying good and honest accounting principles to our spiritual books that we might be assured of our good standing before the Lord. Let us begin by asking ourselves the question, “What compelled Paul to regard as loss what he had considered gain?”

What compelled Paul to regard as loss what he had considered as gain?

Let us again read **Philippians 3:7** “**But whatever things were gain to me, those things I have counted as loss for the sake of Christ.**” Paul says that whatever things were gain to him, in other words all of the spiritual assets he listed in **Philippians 3:4-6**, he now considers as loss “for the sake of Christ.” Does this mean that he made an adjustment in his spiritual books in order to please Christ? Does this mean that he made an adjustment in his spiritual books simply to make Christ happy? Certainly the spiritual adjustment that Paul made in his books pleased Christ, certainly it made Christ happy but this is not what Paul means. I believe that we can see clearly what he meant if we read **Philippians 3:8** “**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.**”

In **Philippians 3:7** Paul says that whatever things were gain to him he “**counted as loss for the sake of Christ**” and then in **Philippians 3:8** Paul says that he counts all things as loss “**in order that he might gain Christ.**” The phrase “For the sake of Christ” is equivalent with the phrase “that I may gain Christ.” Paul at a specific point in time in his life knew that what he wanted and what he needed was Christ. Paul came to a place in his life where he knew he could not continue to assign spiritual value to his fleshly accomplishments and at the same time secure a personal relationship with Christ or salvation. So what is the answer to the question; “What compelled Paul to regard as loss what he had considered gain?” Paul was compelled to regard as loss what he considered gain because he knew that he could not come to Christ and be saved unless he abandoned all confidence in other things.

Paul in **Philippians 3:7** sees himself in a sense as a sailor who in the midst of a huge storm, realizes that he must jettison the ship’s precious cargo if he has any hope of being saved. If he in fact sees himself like a sailor jettisoning precious cargo in the midst of a storm in order to save his life, how does he view the loss of the cargo. This leads us to the second question.

How did Paul view his losses?

Did Paul have any problem jettisoning what he had once considered precious cargo in order to secure Christ and salvation? Was he somehow conflicted about this action? Certainly it might be easy to see why he might be in light of the fact he had sacrificially invested his entire life in promoting and nurturing his credentials and accomplishments for the purpose of salvation. So how did Paul view his losses? How did Paul feel about jettisoning his once precious cargo?

Paul considered the losses he suffered to be rubbish (Philippians 3:8). Let us read **Philippians 3:8** “**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 ...**” What is the meaning of the word “rubbish?” The word “rubbish” (SKUBALON) means “manure, filth” and most likely is a reference to human excrement.

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Paul chose this extreme term in order to communicate his revulsion at the thought of anyone including himself putting any value in their credentials or human accomplishments in respect to securing salvation. When Paul was jettisoning his once precious cargo, he had no problem doing this because he saw it as rubbish and garbage. And that is what you do with rubbish and garbage.

Though Paul by the grace of God was able to assign the proper spiritual value to what he once thought was gain many if not most people struggle with doing this.

This week I was talking to a woman on the phone who was having marital problems. She explained the problem and I shared with her the truths from God's word that applied to her specific situation. But even though we may know what we are to do we still may not have the strength to do it. So I wanted to make sure before we ended the conversation that she was in a position to draw upon the grace of God for the challenges that were before her. So I asked her "if she were to die today would she be absolutely sure that she would go to heaven." She answered "yes." Then I asked her if she were to die today and go to heaven and God were to ask her, "Why should I let you into my heaven what would you say?" She answered, "Because I have kept the Ten Commandments."

What was she doing? She had assigned an incredible amount of spiritual value to her perceived conformity to the Law in very much the same way as Paul himself had at one time in his life chosen to assign an incredible amount of spiritual value to his conformity to the law.

She needed to see that her perceived conformity to the Ten Commandments was totally insufficient to save her and in order to do this I had to establish for her from the scriptures that in spite of her false perception of herself that she was in fact a sinner and spiritually bankrupt. I would like to tell you that this story had a happy ending but it doesn't. We ended the phone call with her still viewing her perceived conformity to Ten Commandments as her spiritual treasure when in fact from the standpoint of the Apostle Paul in respect to securing her salvation it was all simply a mountain smelly, stinking, rotting, garbage that was preventing her from gaining Christ.

Paul did not only consider his personal accomplishments as loss, he considered "all things as loss" in view of gaining Christ or salvation (Philippians 3:8). Again look at **Philippians 3:8**. What does he say? "**More than that**" In other words more than what I have listed for you in verses 4- 6, "**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.**" If any person is going to gain Christ it is not simply a matter of making Him our Savior by faith but also making Him our Lord by faith. When it comes down to making a choice between my family or Christ, Christ needs to win. When it comes down to making a choice between my job or Christ, Christ needs to win. When it comes down to my personal pleasure or comfort or Christ, Christ needs to win. Anything I value must be counted as loss when it comes to gaining Christ.

Let us read **Matthew 19:16-22** "**And behold, one came to Him and said, "Teacher, what good thing shall I do that I may obtain eternal life?" (17) And He said to him, "Why are you asking Me about what is good? There is only One who is good; but if you wish to enter into life, keep the commandments."**

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**(18) He said to Him, “Which ones? and Jesus said, “You shall not commit murder; you shall not commit adultery; you shall not steal; you shall not bear false witness; (19) Honor your father and mother; and you shall love your neighbor as yourself.” (20) The young man said to Him, “All of these things I have kept.”.... Obviously he had not kept them but this was not his perspective so Christ goes to say to him in V. 21 “If you wish to be complete, go and sell your possessions and give to the poor, and you shall have treasure in heaven, and come, follow Me.”**

Nowhere in the Bible are we taught that a sinner is saved by selling his goods and giving his money away. Jesus never told Nicodemus to do this, or any other sinner whose story is recorded in the Gospels. Selling his money was not the point. But rather the point that Jesus is making was that this man was not spiritually prepared to come to Him or in other words to gain Him. Not only did he apparently believe that his personal accomplishments had some intrinsic value in respect to Christ he also loved money more than Christ. How do we know this? What does the verse go on to say? It says, **“that he went away grieved because he owned much property.”** This rich young ruler failed not only to count his spiritual assets as loss he failed to consider his financial assets as loss as well. Not only had the rich young ruler failed to jettison his personal spiritual accomplishments overboard but he had failed to jettison his love of money overboard as well. His inability to count all things as lost kept him from gaining Christ.

But this was not true of Paul. He had counted all things to be loss for the sake of Christ. He counted all things as loss in order to gain Christ. When did this dramatic change take place?

When did this dramatic change in how Paul viewed his losses take place?

There is no guessing, there is no need for speculation, about when Paul’s dramatic change took place in respect to how he viewed losses in his spiritual ledger. Paul’s dramatic change took place while he was on his way to a place called Damascus (Acts 9:1-5).

Let me read for you Acts 9:1-5 **“Now Saul (or in other words Paul) , still breathing threats and murder against the disciples of the Lord, went to the high priest, (2) and asked for letters from Him to the synagogues at Damascus, so that if he found any belonging to the Way, both men and women, he might bring them bound to Jerusalem. (3) And it came about that as he journeyed, he was approaching Damascus, and suddenly a light from heaven flashed around him; (4) and he fell to the ground, and heard a voice saying to him, “Saul, Saul, why are you persecuting Me?” (5) And he said, “Who art Thou, Lord” And He said, “I am Jesus whom you are persecuting.”**

When Paul heard these words from the living resurrected Christ he immediately understood that all of his so-called spiritual assets that he had considered so very valuable were in fact rubbish. When Paul heard these words from the living resurrected Christ Paul immediately understood that everything in his life no matter how important it might be to him needed to be immediately counted as loss or rubbish as he lay prostrated and blinded before our living Lord.

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### CONCLUSION

I shared with you at the beginning of our time together that I hoped that this message would challenge you to consider if you have been applying good and honest spiritual accounting principles in evaluating your standing before God. What is the primary principle that we have considered this weekend. If our spiritual books were audited by God the only gain that should hopefully appear on our ledger is Christ and everything else should appear as loss.