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

I am a Laker basketball fan and I have listened to Chick Hearn on various Laker radio and television broadcasts for years. Recently he passed away and this last week his funeral service was televised on television. Because of my vacation I had time to watch it. I was hoping to hear something that might assure me that in passing out of this life that he passed into the glory of heaven.

It was a Catholic service and Cardinal Roger Mahoney was the primary speaker. After he spoke there were several close personal friends who also shared some personal comments. They all spoke of their love and affection for Chick Hearn and their confidence that he is presently in heaven. But, at least from what I heard, their hope was based not in the Lord but rather in the person and in the works of Chick Hearn.

Was Chick Hearn a Christian? I cannot answer that question. But certainly I can share with you from what I heard. I would not be able to say that he was. Nor could I take any comfort in the thought that he is presently in heaven.

Why would I respond in this way to the service? It is because of what we have been learning from Philippians 3.

In Philippians 3:1-3 we considered Paul’s warning concerning the Judaizers. The Judaizers were individuals who were saying that in order for gentiles to be saved, they in addition to believing in Jesus needed to be circumcised and adhere to Jewish Law.

In order to focus attention on the danger and futility of that message, Paul compares the Judaizers’ willingness to place confidence in circumcision and adherence to the Mosaic law with his own past personal experience. This is described for us in Philippians 3:4-11.

In this particular passage he begins by speaking of his own so-called spiritual advantages that he valued so highly prior to his conversion in Philippians 3:4-6. Let me read this passage for you, "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.” We have gone into each of these so-called advantages in great detail and there is no reason for us to revisit those so-called advantages this weekend.

After Paul lists for us all his so-called spiritual advantages in Philippians 3:4-6 he then, using various accounting terms, spells out for us a dramatic reversal in his thinking in Philippians 3:7-8. Let us 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....” What was the dramatic change in thinking that Paul spells out for us in these two verses? He tells us that everything that he had once considered gain including even his so-called spiritual assets listed in Philippians 3:4-6 he now counted as loss. How strongly did he feel about the correctness of this adjustment to his spiritual ledger? Very strongly! We see the depth of his feelings when he calls these former assets “rubbish” in Philippians 3:8, which is simply another word for “human excrement.”

What compelled him to move everything that he considered valuable in his life over to the loss column? What compelled him to view all the things that he had considered valuable as “rubbish?” He answered this question in Philippians 3:7-8. He was compelled to do this, “for the sake of Christ,” “for the surpassing value of knowing Christ,” “in order that he might gain Christ.” He could not embrace Jesus by faith as his Savior while continuing to put confidence in any of his so-called credentials or accomplishments to secure salvation. He also knew that he could not embrace Jesus by faith as Lord if his loyalty to Christ was not fully and completely undivided. Paul was faced with a choice and he chose Christ.

Nothing has changed for us. If we want to be saved and enjoy a right standing before God, we must come to the place where we choose, like the Apostle Paul, to make an adjustment in our spiritual ledger. We must come to a point where we choose to count all our spiritual and earthly assets as loss so that we might be in a position to embrace Christ.

Why was Paul so eager to do this? Why should we be so eager to do this? Paul answers this question in Philippians 3:8-11 as he details for us various positive ramifications of gaining Christ while counting everything else as loss. WHAT ARE THE POSITIVE RAMIFICATIONS OF GAINING CHRIST?

The first positive ramification of gaining Christ is knowledge. Let us look again at 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 .....” The word for “knowing” (GNOSIS) when it is used with a personal object as it is used here refers to knowing in terms of a relationship or experience. Paul was willing to move everything that he had considered important and valuable to the loss column in order to enter into a personal relationship with Christ.

What a wonderful treasure. Why was Paul so eager to move all of his spiritual and earthly assets to the loss column? Because he knew that he needed a personal relationship with Christ. He wanted to be able to say along with David in Psalms 23, “The Lord is my shepherd, I shall not want. (2) He makes me lie down in green pastures; He leads me beside quiet waters. (3) He restores my soul; He guides me in the paths of righteousness For His name’s sake. (4) Even though I walk through the valley of the shadow of death, I fear no evil; for Thou art with me; Thy rod and Thy staff, they comfort me. (5) Thou dost prepare a table before me in the presence of my enemies; Thou hast anointed my head with oil; My cup overflows. (6) Surely goodness and lovingkindness will follow me all the days of my life, And I will dwell in the house of the Lord forever.”
How much value can be placed on this kind of relationship with the Lord of glory? I don’t know how you might answer that question but I know how Paul answered that question in Philippians 3:8 where he tells us that it is of surpassing value.

Why was Paul so eager to transfer all his spiritual and earthly assets to the loss column in order to gain Christ? The very first positive ramification of doing this is knowledge or in other words a personal relationship with Christ.

But we are not done. Paul builds on his stated desire to know Christ, to enter into a personal relationship with Christ and this leads us to the second ramification.

The second positive ramification of gaining Christ is righteousness. Let us read Philippians 3:9 “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.” We all want to know Christ in the way that is described for us in Psalms 23, but let us not think that this can be accomplished without the very righteousness of God being in our possession rather than some half baked attempt on our part to be righteous.

Isn’t this what Paul is saying to us in this passage? What did he say, “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.....” Paul knew he needed to transfer all his spiritual and earthly assets from the gain column to the loss column as an expression of his faith in order to take possession of the righteousness which comes from God.

Knowing the Lord and possessing the righteousness of God are inseparable. This is why Paul joins the first positive ramification of gaining Christ, which is knowing Him, listed for us in Philippians 3:8, with the second positive ramification of personally enjoying the righteousness of God in Philippians 3:9 by the conjunction and between the two verses. If we have the righteousness of God we will know the Lord, or in other words we will have a relationship with the Lord. But if we have not taken possession of the righteousness of God we will not know the Lord, or in other words we will not have a relationship with the Lord.

We will never truly experience the relationship that is being portrayed for us in Psalms 23 without possessing the righteousness of God, or in other words the righteousness which comes from God, no matter how well we think we are doing in keeping all of God’s commands.

Anyone who believes that they can enter into a relationship with God based on their own good works is self righteous and stands condemned (Luke 18:9-14). This is the point that Jesus is making in a parable in Luke 18:9-14, “And He also told this parable to certain ones who trusted in themselves that they were righteous, and viewed others with contempt: (10) Two men went up into the temple to pray, one a Pharisee, and the other a tax-gatherer. (11) The Pharisee stood and was praying thus to himself, ‘God, I thank Thee that I am not like other people: swindlers, unjust, adulterers, or even like this tax-gatherer. (12) I fast twice a week; I pay tithes of all that I get.’
(13) But the tax-gatherer, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, “God, be merciful to me, the sinner!” (14) I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself shall be humbled, but he who humbles himself shall be exalted.” This Pharisee thought he was pretty hot stuff spiritually and felt as if he was spiritually OK based all the wonderful things that characterized his life.

Most of the people that you are rubbing shoulders with today in your neighborhoods, at work, and at family gatherings fall into this category. They believe that if they were to die and stand before God and He were to ask them “Why should I let you into my heaven?” they would come up with something about how good they have been or how hard they have worked. They are self righteous.

Paul fell into this category. He could very well have been the Pharisee in the parable in Luke 18. But the Lord was merciful to him and while on the road to Damascus to persecute Christians Paul was confronted with his own spiritual inadequacy. He was confronted with his own spiritual bankruptcy.

He had thought he was spiritually OK possessing what he believed was a righteous standing before God based on his own good works, but that self assurance quickly vanished when he, while prostrate before the Lord of glory, discovered that the Lord of glory was Jesus whose followers he had been so viciously and relentlessly persecuting.

Let me ask you this question. How righteous did Paul feel at that very moment. We know how he felt. He felt at that moment in time that he was the chief of sinners. He realized that he was not a friend of the Lord but an enemy. He knew that he was a spiritual dead man. And I am sure that he felt worthy of eternal condemnation. Why? Because the truth had been exposed. And what was the truth? The truth was that in spite of all his self effort he had failed to live a holy and righteous life. In fact he had failed miserably. In fact we have all failed miserably. We are continuing to fail miserably. Romans 3:23 tells us, “For all have sinned and fall short of the glory of God.”

But even though Paul suddenly realized at the feet of Jesus that he was a spiritual dead man, worthy of eternal condemnation, that all suddenly changed. How did it change? By Paul committing himself to working harder? Or living better? No! But rather by taking possession of the righteousness of God. This does not sound like such a bad idea but how does someone do this?

How did he do this? Paul took possession of God’s righteousness by exercising faith in Christ This is what Paul is telling us in Philippians 3:9 when he says, “And may be found in Him, not having a righteousness of my own derived from the Law, but that which is through .... what? faith..... faith in who? ...... in Christ.” When Paul saw Jesus he knew he needed to transfer all his spiritual and earthly assets from the gain column to the loss column as an expression of his faith in order to gain Christ and to take possession of the righteousness of God.

There is not a single person in this world no matter how heinous their sins might be in the eyes of the world or in the eyes of God who cannot at this very moment take possession of the righteousness of God by faith....... How is this righteousness delivered to us? Is it in a package? Is it in a box? In a computer chip?
How is the Lord actually able to deliver something so uniquely personal to Himself to us?

When we exercise faith in Christ we are spiritually joined to Him. This makes it possible for us to take possession of God’s righteousness (1 Corinthians 12:12-13). This is why Paul begins this verse with the phrase **“And may be found in Him.”** To know Christ or in other words to have a relationship with Christ does not result in us being near Christ or next to Christ but actually what? “In Christ.” When we exercise faith, when we embrace Him as our Lord and Savior, when we transfer all of our spiritual and earthly assets in our spiritual ledger to the loss column in order to gain Him we are joined to Him by the Holy Spirit. 1 Corinthians 12:12-13 says, **“For even as the body is one and yet has many members, and all the members of the body, though they are many, are one body, so also is Christ, (13) Then it goes on to to say “For by one Spirit we were all baptized into one body”.....** Whose body would that be? Christ’s body. We when exercise faith in Christ, embracing Him as our Savior and our Lord, transferring all of our spiritual and earthly assets over to the loss column in order to gain Christ, we are joined to Christ by the baptizing work of the Holy Spirit and in being joined to Christ, we take possession of the righteousness of Jesus! Or as Philippians 3:9 tells us, we take possession of the **“righteousness of God.”** It is one and the same thing.

But someone might ask, what has happened to our sins? What about the sins that we committed yesterday, and the sins that we have committed today, and the sins that we will commit tomorrow? What has happened to them? Christ willingly took those sins upon Himself at Calvary in order to satisfy the debt of sin that we owed.

And the Bible teaches us that the atoning work of Christ was absolutely necessary before we could receive the righteousness of God in Christ Jesus. Let me read for you 2 Corinthians 5:21, **“He made Him who knew no sin to be sin on our behalf,...... Why? ...... that we might become the righteousness of God in Him.”** When Christ died on the cross, all of our sins were imputed to Him, or in other words, put to His account. He was treated by God as though He had actually committed those sins. And because of this the debt that we owed was paid by Him.

This means that God is not only free to receive us, or in other words to forgive, us when we approach Him through faith in His Son, He must receive us and forgive us of our sins (2 Corinthians 5:21). Therefore when we turn to God through faith in His Son there is no obstacle in us receiving the gift of God’s righteousness and entering into a personal relationship with Him because Christ had prepared the way for us in His death on the cross.

Our righteous standing before the Lord has nothing to do with us but it has everything to do with Christ our Lord and our Redeemer.
CONCLUSION

If the Lord does not return shortly we will all ultimately die. And your family may choose to have a funeral service. Would the things that would be shared at your service be similar to Chick Hearn’s service or would the things shared be more like what we have learned in Philippians 3? Hopefully it would be more like Philippians 3.

If I am officiating at your service, I would like to get up and confidently proclaim, on the basis of what you have said, and how you have lived your life, that you had by faith embraced Jesus Christ alone as your Lord and Savior.

I would like to confidently assert that you realized at some point in time in your life that you were spiritually bankrupt and had no hope of heaven apart from transferring all your spiritual and earthly assets to the loss column in order to gain Christ and to enjoy all the positive ramifications of that choice.