

March 1, 2026

Romans 4:1-8, 13-17

Our Journey to Calvary:

“Lessons from Abraham”

Pilgrim Lutheran Church
2155 North Oakland Ave.
Decatur, Illinois 62526

Dear Brothers and Sisters in Christ,

Some of you are accountants, or at least you survived an accounting class somewhere along the way. And even if you've never taken a business course, most of us have had to balance a checkbook, or at least glance nervously at an online bank statement to make sure that all numbers add up. We all know something about ledgers and balances, credits and debits. Terms that might even stress us out on this fine Sunday morning.

In Romans 4, Paul takes us all the way back to the historical account of Abraham in the book of Genesis, and he explains the life of Abraham by using the familiar language of accounting. He does this not to teach us how to reconcile our checkbooks, but to show us how God amazingly reconciles us to himself. What does God "count" as true righteousness before him? The apostle Paul's answer is stunning. On our *Journey to Calvary* we walk with Jesus to his cross to see what it is that saves us. We see what it was that saved Abraham. So we listen to Paul as he teaches us **Lessons from Abraham**.

Paul asks "What then shall we say was gained by Abraham, our forefather according to the flesh?" This is a necessary question because we are inclined to imagine that Abraham's greatness came from his works and devotion, as if these things made him righteous before God. But Paul sweeps all of that away. Abraham, according to the flesh, gained nothing at all by his works and devotion. He could not boast. In fact Scripture leaves him no room for boasting for Moses writes: "Abraham believed God, and it was counted to him [credited to him] as righteousness."

Abraham's righteousness did not come from the flesh, from his works or his devotion or anything from himself. It came entirely from the promise. God justified Abraham because Abraham believed the works and devotion of his Savior who was to come. Paul explains it with accounting language. Again, "Abraham believed God, and it was *counted* to him as righteousness." Paul focuses on the idea that God credited Abraham's faith (which was a gift from God) as righteousness because he believed in the righteousness of his Savior. In other words, God counts something to someone's account that isn't theirs.

Paul wants us to realize that if Abraham could not earn righteousness by his works and devotion then no one can. Paul's strips away every hope we might have in ourselves. Our flesh gains nothing but pride, sin, death, and hell. But God, who justifies the ungodly, gives everything as a gift through his Son Jesus. Think of a ledger. In one column are your works and devotion and in the other column is the righteousness of Jesus. Paul says if you approach God on the basis of the first column - your performance - then it functions just like a payroll system. He writes: "Now to the one who works, his wages are not counted as a gift but as his due (Rom. 4:4)." When you work a job and receive a paycheck, no one in accounting writes on your check, "This was a generous act of mercy." No, your employer owes you the money.

But Paul's point is devastating. If God were to pay us what we have earned, what would appear in the ledger? Romans 3:23 has already stated that "all have sinned and fall short of the glory of God." We read in Romans 5:6-10 that we are "weak ... ungodly ... sinners ... enemies" of God." And Paul writes in Romans 6:2, "The wages of sin is death." Our noble works and devotion are nothing but sin in God's sight.

That's the hard truth. They earn us a death sentence. Why? Because we do what we do not out of love for God and others, but out of selfish ambition and love for ourselves. And so we break the commandments of love. We devastate relationships. So, if God were balancing the ledger of our lives, based on our contributions, that column of "works and devotion" would put us into eternal bankruptcy.

But then Paul says something absolutely shocking in Romans 4:5, "And to the one who does not work but believes in him who justifies the ungodly, his faith is *counted* as righteousness." Brothers and sisters, God's accounting is not like ours. He does not justify the godly. He justifies the ungodly. He justifies the failures, the rebels, the spiritually bankrupt. He takes the ones who have nothing, who bring nothing, who contribute nothing, and credits to them the perfect righteousness of Christ. That is the Gospel. God looks at sinners who by grace trust his promise the way Abraham did, and he writes across their ledger: "Righteous. Holy. Forgiven. Mine."

And to reinforce this divine accounting Paul brings in the word of king David in Psalm 32, "Blessed are those whose lawless deeds are forgiven, and whose sins are covered; blessed is the man against whom the Lord will not count his sin." In other words, the Lord does not debit your sin to your account. It is not counted against you. It is covered, washed away, erased, and stamped with "Paid in full by the blood of Jesus Christ."

This is the beautiful either/or of Scripture. Paul says elsewhere, "We hold that one is justified by faith apart from works of the law (Rom. 3:28)." In other words, you may stand alone before God with your works and devotion or you may stand before God with Jesus's righteousness. You can't stand with both. And thanks be to God that he has chosen to credit righteousness not through our performance, but through faith that he has created to passively receive the gift of what Jesus has done for us - his performance!

At this point in our lesson, Paul then shifts from wages to another familiar finance picture: inheritance. Some people spend their whole lives hoping to inherit a fortune. People imagine their names appearing in a will, the check finally coming in the mail, and then all their problems going away. But building our lives on that hope would be foolish. Here's the point: Paul knows that spiritually we often do this. We live as if our inheritance from God will arrive on the basis of who we are and our performance. But this is a delusion. Paul writes: "For the promise to Abraham and his offspring that he would be heir of the world did not come through the law but through the righteousness of faith (Rom. 4:13)."

If we try to receive God's inheritance by the doing the law, by being a "good person," by making ourselves acceptable to God, Paul writes in Romans 4:14 that this "makes faith void and the promise null." It's like taking God's inheritance check and stamping it "VOID." Somewhere along the way we were taught that once you write "VOID" across a check that the check becomes worth nothing. That's what Paul is saying, and it's hard to accept. If you try to claim God's inheritance - heaven - through your goodness, then it's as if you are taking his gift in Jesus and scribbling across it: "VOID."

You cannot earn what God only gives. You cannot work for what God only promises. And you cannot inherit by your goodness what God gives by his grace. The good news is that God's inheritance in

Jesus is not void. Jesus has the funds to back up everything that has been promised. That's why he could say to the criminal next to him on the cross: "Today you will be with me in paradise!"

Again, please listen to what it says in the last verse of our text: "For the promise to Abraham and his offspring that he would be heir of the world did not come through the law but through the righteousness of faith." So, the promise says, "You will be heir of the world." The law says, "Do this, do that, and you shall live." If Luther were here preaching he would emphatically say that "a promise and a law are opposites. A promise gives and a law demands. A promise rests on God and a law rests on man. Therefore the inheritance cannot come through the law, or it would cease to be a promise at all."

Indeed, if the inheritance depended on the law, then Abraham could never have obtained it, for the law accuses the sinner, exposes sin, and brings wrath. Therefore it cannot give an inheritance. Only by grace through faith can we receive what only God can give. Thus Abraham becomes "heir of the world" not because he earned it, but because God graciously declared it. And this inheritance is not only for Abraham but for all who share his faith. Those who believe the promise are his true offspring.

To paraphrase Luther: "Here Paul destroys every boast of the flesh. He topples every confidence in human effort. He binds every heart to the promise alone. For the Gospel is this: God gives what the law demands. And He gives it in Christ. And faith - simple, humble faith - receives it freely." Indeed! And here is where the story of Abraham meets our journey to Calvary. For the path Abraham walked - the path of faith in God's promise - is the very road that is in the cross of Christ and beyond. Abraham teaches us to look away from ourselves and to cling wholly to God's promises. And this is exactly the posture we need as we walk with Jesus toward Calvary and forward to the land of paradise!

Amen.

Pastor Brock Abbott