

*LIFEWOR*K BIBLE STUDY

# ACCOUNTING



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## GENERAL INSTRUCTIONS

The purpose of this Bible study is to help you begin to search the Scripture with “vocational eyes,” the eyes of the accountant, the farmer, or the health care worker. How does the character of God frame your vocation? God is the Master Communicator. What does He have to say about communication? He is the Master Architect. What does He have to teach you, His student, about design or construction? He is the Master Teacher. What does He have to convey to you about the philosophy and methodology of education? He is the Divine Healer. What does Scripture have to say about health, sickness, and healing?

In studying the Scriptures to develop a biblical theology of vocation, we are not looking so much for proof texts as “context.” The Bible does not speak exhaustively on any vocation. It does not give “ten easy steps.” It does speak in terms of principles<sup>1</sup> and precepts.<sup>2</sup> These provide a context for understanding our work and framing our mind, motivation, and method of our work. As you search the Scriptures, look for principles that have application to your vocation. Be careful not to put human attributes on God, but see things in His nature, as He reveals Himself in Scripture and in the person of Christ. God is the prototype/archetype for human activity.

As you do this study, look from two vantage points. If we think of the Scriptures as a forest, we must first spend some time *inside* the forest studying individual “trees”—verses—as well as their surroundings—the passage or book of the Bible. Second, we must look at the forest from the *outside*, viewing it from a mountaintop. This gives us the big picture—the meta-story, or worldview perspective. The entire Bible is God’s Transforming Story. We may learn details about vocation from examining individual verses—“trees”—of Scripture as well as gain conceptual understanding from looking from the mountaintop of the Biblical worldview. In Genesis 1:29 God said, “I give you every seed-bearing plant on the face of the whole earth...” This provides a mountaintop view of agriculture. God, the Creator of the universe, is The Agriculturalist—He created the concept of seed-bearing plants and the sowing/reaping system. John 15:1-2 reads, “I am the true vine, and my Father is the gardener. He cuts off every branch in me that bears no fruit, while every branch that does bear fruit he prunes so that it will be even more fruitful.” Here Jesus used a particular agricultural technique, namely “cutting” and “pruning” as a metaphor for our lives in Christ. Aside from the spiritual importance, we learn that for a vine or tree to maximize its potential, weak branches must be “cut off” and strong ones must be “pruned.”

As you study Scripture generally or in developing a biblical theology of vocation, be sure to spend time reflecting both on the details and on the big-picture Worldview of Scripture.

Some might say, “This is too much work!” I would respond by saying that developing a Biblical Theology of Vocation is not an event in a person’s life; it is part of traveling on the road of life-long learning. We spend most of our lives in some kind of a work capacity. How much more satisfying it could be if we understood the place of our work within the framework of God’s unfolding Kingdom.

In this study, you will find:

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<sup>1</sup> Principle: “..., the cause, source or origin of anything; that from which a thing proceeds; ... A general truth;” [Noah] Webster’s 1828 Dictionary, © 1995, Christian Technologies, Inc.

<sup>2</sup> Precept: “..., any commandment or order intended as an authoritative rule of action;” [Noah] Webster’s 1828 Dictionary, © 1995, Christian Technologies, Inc.

- ◆ **Nature of God:** Offers insight on that part of God’s character from which the vocation may be framed.
- ◆ **Foundation verse(s):** Offers a potential starting point for exploring the vocation.
- ◆ **Discovery verses:** Identifies a few representative verses found in Scripture that may help to shape our vocational understanding. The verses used in the Discovery section are a small starting point. They are representative, not exhaustive.
- ◆ **Vocational insight:** Provides a place to write any insights you gain from the passage. Each vocation has one of the boxes filled in as an example of a potential insight.
- ◆ **Questions for further reflection and application:** Provides a place to answer the question, “How am I going to apply what I am learning?” It is a place to record questions the passage raises on which you may want to further reflect. Again, an example is presented in each vocation.
- ◆ **Quote:** Provides an insight from one of the “great cloud of witnesses” related to the vocation.
- ◆ The symbol \* identifies similar vocations

As you study, pray and ask God to open your eyes of understanding as to how the truth of Scripture may speak into your vocation.

As you study the Discovery verses, ask questions of the text in the following order:

1. **What does it say? (Hear the text!)** Look for new insights about God, man, and creation as they relate to your vocation. As mentioned earlier, look at both individual “trees” as well as the larger “forest.”
2. **What does it mean?** What light does this shed on my occupation?
3. **Look for principles.** For example, a principle for relief work may be found in Ruth 2:15-19. Boaz recognized that Ruth’s dignity was as important as her need for food. How would a relief worker do their work in a way that affirms the dignity of people caught in a crisis?
4. **Look for technical knowledge.** For example, under health care, Deuteronomy 23:12-14 establishes the need for “pit latrines.” In addition, note why pit latrines are necessary. What is the relationship between a Holy God and sanitation? What if there is no concept of a Holy God in the culture where a health promoter is working? What are the barriers of that for sanitation?
5. **How does it apply?** What am I going to do with this? What does God want me to do with this as it relates to my vocation? The passage itself may raise questions in your own mind that require further reflection. Those may be recorded in the column labeled “Questions for Further Reflection and Application.”

An individual may want to pick the occupation closest to their own and work through the study to gain a sense of how a Biblical Theology of Vocation can enliven and give depth to one’s work.

Enjoy!

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**Nature of God:** Just and trustworthy

**Foundation verses:** Deuteronomy 25:13-16. Do not have two differing weights in your bag – one heavy, one light. Do not have two differing measures in your house – one large, one small. You must have accurate and honest weights and measures, so that you may live long in the land the LORD your God is giving you. For the LORD your God detests anyone who does these things, anyone who deals dishonestly.

## Discovery

<b>Verses</b>	<b>Vocational Insight</b>	<b>Questions for Further Reflection and Application</b>
Genesis 2:9, 16-17		
Exodus 20:15-16		
Deuteronomy 25:13-16	<i>God is just and trustworthy. We are to be like Him. Therefore, accounting requires an honest system of measurement.</i>	<i>What happens to a community or a nation when dishonest weights are used?</i>
II Chronicles 12:6		
Psalms 19:7-11		

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\* bookkeeper, auditor, registrar, banker, treasurer

<b>Verses</b>	<b>Vocational Insight</b>	<b>Questions for Further Reflection and Application</b>
Ezekiel 45:9-12		
Micah 6:8-13		
Matthew 21:12-13		
Luke 19:5-10		
II Corinthians 5:10		
Hebrews 4:13		

Looking back over the years as they pass, one sees a progress that is *not* small; but day after day the work is one of such small things, that if one did not look beyond and through them they would be trying—locks to be mended, notices to be served, the missing shillings of the week's rent to be called for three or four times, petty quarrels to be settled, small rebukes to be spoken, the same remonstrances to be made again and again.

... But it is on these things and their faithful execution that the life of the whole matter depends, and by which steady progress is ensured. It is the small things of the world that colour the lives of those around, and it is on persistent efforts to reform these that progress depends; and we may rest assured that they who see with greater eyes than ours have a due estimate of the service, and that if we did but perceive the mighty principles underlying these tiny things we should rather feel awed that we are entrusted with them at all, than scornful and impatient that they are no larger. What are we that we should ask for more than that God should let us work for Him among the tangible things which He created to be fair, and the human spirits which He redeemed to be pure? From time to time He lifts a veil and shows us, even while we struggle with imperfections here below, that towards which we are working—shows us how, by governing and ordering the tangible things one by one, we may make of this earth a fair dwelling-place; and far better still, how by cherishing human beings he will let us help Him in His work of building up temples meet for Him to dwell in—faint images of that best temple of all, which He promised that He would raise up on the third day, though men might destroy it.

***Octavia Hill***

The Befriending Leader, pp. 55, 56

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