

Part 57: Risky Accounting

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Have you ever heard the phrase, "If you're not cheating, you're not trying"? After hearing our passage read for us today you might wonder if that is Jesus' point in this parable? Maybe some of you have met Christians before who seem to embody these deceitful or shrewd business practices.

So the question we have to wrestle with today is, "What in the world is Jesus actually saying?"

We've been working our way through the book of Luke, and here we have a parable where it seems, at least by association, Jesus is commending a deceitful and dishonest man. One commentator said, "There are knots in [this parable] which perhaps will never be untied, until the Lord comes again" (Ryle).

However there are three principles which we can begin with that help us untangle some of these knots. First, the Bible is not a book about mere moralism. If you think Christianity is primarily about changing or managing our external actions then this parable will be frustrating to you. The principle Jesus primarily illustrates in this text is that our actions flow out of our beliefs. When this passage realigns our beliefs, our actions will be naturally corrected.

Second, the Bible is not primarily about us. It's about Jesus. When we understand first and foremost what any given passage says about him, then we can apply it rightly to our own lives. And thirdly, reading scripture well requires humble, careful study. In our age of instant gratification we must not dumb scripture down to simple platitudes. But instead with the help of the Holy Spirit we seek to rightly understand God's word faithfully.

And that is what we will attempt to do together today.

So what is Jesus talking about today? To put it simply, Jesus shares a story of a dishonest and desperate response to a coming judgment so that his disciples might respond to eternity with zealous and faithful living. It's an if/then parable. If this man did this in this way, then how much more ought Christians to do so in a better way.

Jesus' parable today opens with a manager who is called to account. This theme of accounting, judgment, eternity and heaven and hell shape all of Jesus' teachings in Luke 16. And therefore it's of central interest for us this morning as well.

Our main point today is simply this: **Because each of us will be called to account, disciples live as sober, singular, stewards.** That's what we will examine today, **the sobriety of judgement, the singularity of hope, and radical stewardship.**

To begin let's examine Jesus' parable together where we will see **The Sobriety of Judgement.**

Luke opens our passage today saying (**Luke 16:1-2**), "He also said to the disciples, 'There was a rich man who had a manager, and charges were brought to him that this man was wasting his possessions. And

he called him and said to him, 'What is this that I hear about you? Turn in the account of your management, for you can no longer be manager.'"

Here we are introduced to the three important characters of the story.

There is a rich land owner, there is a manager the land owner has hired to oversee his business, and there are renters of the rich man's land. We learn some helpful information about these parties in these verses as well.

First, we learn that the rich owner is well respected. These kind of economic partnerships in the Middle East are far different than urban American slum lords, or Middle Age Feudal systems. Central to this arrangement was a good relationship between the master and his renters. In fact he was held in such high regard that he was informed, assumedly by his renters, that his manager was wasting his possessions. The community saw what was happening and they didn't say, "Stick it to the man," but instead they wanted to defend and care for their generous master.

Second, we also learn about his manager: he is doing something bad. What he was doing, we aren't really sure. Luke simply tells us he was wasting the master's possessions. We just came out of the prodigal son passage in chapter 15, and it's the same words Jesus uses of the prodigal son when it says he "squandered his father's property."

Just like the prodigal son, the manager had no concern for the master, or even for the master's property. He was only after his own comfort and ease in life and saw all he had as being used to that end.

Whatever this looked like was significant enough to disqualify him from the office. He was fired by the master. But before the firing was finalized he was told to turn in the account of his management. As if he was told to "turn in his badge and gun," he had to go to his office and grab his excel spreadsheets and financial ledgers and turn them in.

On the way home he recounts what this means for him (**Luke 16:3**), "The manager said to himself, 'What shall I do, since my master is taking the management away from me? I am not strong enough to dig, and I'm ashamed to beg.'"

For the manager, this calling to account was more than a firing. It was an existential crisis. In this kind of relationship the whole of his economic well-being and life was tied to his role. He had respect in the community because of his position, his room was on the master's property, and his food was from the master's table.

To have his management removed from him was to lose his life, it was utter condemnation.

By the end of this parable, Jesus presses this metaphor into our own lives as if to say, "Do you also know that you will be called to account?" Solomon tells us in **Ecclesiastes 3:11** that God "has put eternity into man's heart."

Whether we admit it or not, we all live under the burden of some sort of accounting of our lives. Even if you don't believe in God, or eternity, there's something in your life that you know you need to show a clean ledger for if you want peace. Maybe it's the retirement account, maybe it's your own morality,

maybe it's being the perfect spouse, maybe it's just getting to a place where you are able to justify yourself to yourself at the end of each day.

In looking at this story you might say, "Yeah, but I feel pretty good about the account I've turned in. I've been pretty moral, haven't cheated on my spouse, haven't defrauded anyone or killed anyone to get ahead. I've got a clean conscience."

But unlike this man who had neighbors who saw his external actions, we will stand before a God who knows our hearts. This day of account is not simply what we did, but what we thought, loved, and craved. The Bible tells us that our constant desire to measure up to someone or something is a natural awareness of this day of accounting. The message of the gospel is good news. But the good news first reveals the bad news. It announces to us the reality that we will be called to account.

The author of Hebrews says in **Hebrews 9:27**, "And...it is appointed for man to die once, and after that comes judgement." Just as the word of the master shattered his façade of peace, so too does the gospel shatter our false confidence. It sobers us up to the reality of what we've done.

We have defrauded the God of the universe. How you might ask?

God is our master not by employment contract but by creation. Paul says in Colossians 1 that "all things are created through him and for him." Acts 17:25 says that God gives to all mankind, "life and breath, and everything." When we look at this story, it's self-evident that the manager had an obligation to the master and that wasting his resources was a devastating rebellion. We commit the same when we do not render to God the whole of who we are. We have defrauded God by robbing him of worship. That's what sin is.

David Foster Wallace was a writer who was not a Christian but he recognizes our inevitability of worship: **Here's something else that's weird but true: in the day-to-day trenches of adult life, there is actually no such thing as atheism. There is no such thing as not worshipping. Everybody worships. The only choice you get is what to worship.**

When we turn in our ledgers, we will show our worship has not been faithful. We have robbed, defrauded, embezzled and squandered the worship of God by spending it on ourselves and other things.

The result is that we are liable to judgement just as this man was. Look at what Paul says in **2 Corinthians 5:10**. "For we must all appear before the judgement seat of Christ, so that each one may receive what is due for what he has done in the body, whether good or evil."

But if there was a way to avoid punishment, wouldn't you do anything to avoid it? That's what this manager set his mind to. He thought, "There must be another way..." and in a stunning transformation the once wasteful manager wasted nothing.

He was going to risk everything for the sake of preparing for that day of judgement. There was one hope, and he was going to use everything to get it. This is our second point: **The Singularity of Hope.**

He realized that if he was to have life after judgement, he had one shot. We read this hope in **verse 4**, "I have decided what to do, so that when I am removed from management, people may receive me into their houses."

He has one shot, if he's kicked out of the master's house, his only hope is that he'll be accepted into the house of the master's renters. Towards this singular idea he musters all the authority he once squandered and all the possessions he once wasted.

In this economic system, rent agreements came from the bottom up. A manager like this man would have been publically commissioned on the master's behalf to broker a deal. And when that deal was signed by the renter, it was official. It didn't need the master's signature.

He's been fired, but it's not publically known yet. And he takes full advantage of that by "summoning" his master's debtors to himself. He's using his false legitimacy to broker new deals by offering them a discount they wouldn't refuse. For the debtors the timing of the new contracts would have been unexpected, but they are not suspicious of the agreements most likely because they know the master to in fact be generous and kind by nature.

So the manager starts slashing bills. One hundred measures of oil will be fifty. A hundred measures of wheat discounted to eighty. And notice what he says in **vs. 6**, "Take your bill, and sit down quickly..." He knows that any minute news could get out.

But here's the real scandal here—here's the long play he's actually after: while his ultimate solution is in these very people accepting him into their homes because they like him, his risk isn't actually with these people is it?

If the news gets out that this man was acting fraudulently, that he was not only wasteful but conniving, manipulative, deceitful and self-centered—who would let him into their home?

You see, here's the new risk he takes. He risks it all on the reputation, character and generosity of the master. The good master, the one who people loved, what would he care more about? Placing this one man in jail, or continuing to show himself and his nature as kind, generous and gracious to the renters. Would he choose to go and cancel all the reductions of debt, or would he give this man who doesn't deserve it, mercy.

It's for this very reason we read what Jesus says in **Luke 16:8**, "The master commended the dishonest manager for his shrewdness." The master looked at him and said, "You got me. You took a bet on my character, you know I'm gracious and loving, slow to anger and abounding in steadfast love, and it paid off."

Friends, the gospel comes to us wasteful sinners and tells us to take all that we have, all that we have selfishly kept for ourselves and it calls us to pour it all out, every last drop of it, with desperate, determined and exclusive zeal on the mercy of God. That's our one shot.

Jesus isn't affirming the means here. The manager is called dishonest. But as Christians the point is that if we are honest, we have one hope. We have one hope to get into the houses of eternity, one hope that will right the ledger of our wrongs. What is that one hope? The mercy of God through Jesus Christ.

You see because Jesus took the punishment for your embezzlement of worship on the cross, you can assume on God's mercy. We wrestle with this parable because it is scandalous, but the reality of true mercy through Jesus Christ is even more scandalous. We are no better than this man when we turn to

Jesus for mercy. We did nothing to earn it. We did not somehow make up for our faults. We simply accept that mercy by faith. This man deceitfully trapped the master to take what was never offered. In Jesus, we faithfully take mercy by faith that is freely offered by a God who delights to show himself merciful.

When you know you will stand before God, do you realize you have nothing but mercy to save you?

J.C. Ryle says this of the parable: **"In this general point of view, and in this only, the steward sets us all an example which we should do well to follow. Like him, we should look far forward to things to come. Like him, we should provide against the day when we shall leave our present habitation. Like him...we should use all the means to provide for ourselves everlasting habitations."**

If we soberly believe what Jesus says about our hearts and the day of accounting, and if we believe when Jesus says that the only way our accounts are made right is through faith in him—then we should wake up from our stupor and spend the whole of our lives preparing to be assured of that mercy. It becomes the singular drive for everything we do.

You see once this man understood the only thing that would really save him was the character of his master, his view of everything in life was changed. He no longer was passive, but active. He no longer hoarded wealth for comfort, but gave up wealth because it meant nothing. In fact, even though it was to a self-interested end, this man actually became generous towards others with possessions he previously only used on himself.

Here's Jesus' if/then statement. Jesus's point here is that if this man did so much out of a dishonest hope, how much more ought the honest hope of the Christian change the way we view all our possessions and our work? How much more ought we to creatively be freed to use our worldly possessions when we realize they could never save us?

This is our final point today: **Radical Stewardship.**

This man took a risk that he didn't know would pay off. As believers we know the mercy of Jesus will pay off. Our eternal dwelling is secure by faith. Therefore, and because all of our worldly possessions will one day fail, we are free to wisely use them to bless others and in so doing enjoy the confidence and greater reward of heaven in the process.

David Foster Wallace continues his thoughts on worship when he says this: **"The compelling reason for maybe choosing some sort of god or spiritual-type thing to worship...is pretty much anything else you worship will eat you alive. If you worship money and things, if they are where you tap real meaning in life, then you will never have enough, never feel you have enough. It's the truth. Worship your own body and beauty and sexual allure and you will always feel ugly, and when time and age start showing, you will die a million deaths before they finally plant you. On one level, we all know this stuff already...the trick is keeping the truth up front in daily consciousness."**

Jesus' parable showed us that the manager struggled to believe that worship of anything else would fail him. We wrestle with that too. So in these final verses Jesus give us a tool that daily reminds us of what really saves us: change the way you view and use your money.

Many of us live dishonestly. Jesus warns us in **verse 13**, that “No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to one and despise the other. You cannot serve God and money.”

If money saves us, we will serve it. But if God saves us, we will serve him with our money. If we don't want to live dishonestly, we will honestly believe what Jesus says here by treating our money for what it is: just money and nothing more.

Just as the manager's heart towards money revealed his heart towards the master's so too does yours. So how ought we to live? How are we to leverage all we have because we've got nothing to lose? Jesus leaves us with two points of application: radical generosity and responsible stewardship.

First, we can live with ***Radical Generosity***.

In **verses 8-9**, Jesus tells us "the sons of this world are more shrewd in dealing with their own generation than the sons of light. And I tell you make friends for yourselves by means of unrighteous wealth so that when it fails they may receive you into the eternal dwellings."

Jesus is leveraging his parable here to say, make friends by means of whatever wealth you have in this world because of your hope in eternity. The idea of hope made the manager radically generous. How much more does eternal hope make the Christian generous? There is a connection between how you spend your money, your love of others, and the state of your eternal hope. This theme will be picked up more in the parable of the rich man and Lazarus. But Jesus already made this clear in **chapter 12(34)** when he said, "For where your treasure is, there your heart will be also."

Our money will fail to save in the same way the manager's money failed to save him. But because we have been saved by the mercy of Jesus, we give radically to others.

Jesus isn't saying that you can buy your way into heaven. He's not saying that charity gets you into heaven. But he is saying that radical generosity that seeks to love others is both part of evangelism and assurance.

Did you notice that? Look back at verse 9. He assumes that many of those who we serve with our money in this life will welcome us into heaven themselves. In this way, our generosity adorns the preaching of the gospel. It says we are generous like the master is generous. Generosity is part of our evangelism. But generosity is also part of our assurance. A generous heart gives away earthly possessions knowing it's already got eternal ones. When Christians give towards empty, they are reminded of a hope that's not.

Brothers and sisters, my sinful anxious heart by nature wants to hoard all of my money because I think it can save me. You know what has been most helpful for me in this area? To not have money. To give a large portion of it away. Sarah and I once heard of a married couple where each year they tried to increase the money they gave away. By God's grace, and over the 11 years we've been together generosity is the second largest category in our budget behind only our mortgage. I don't say this to brag because there are many people in here who give more than us. But I'm saying that as we've done this intentionally, as we've shrewdly made plans to that end, if found it immensely freeing to my soul, and hugely helpful in my worship. It glorifies God, it serves others, and it reminds me of my true master.

What would it look like for all of us to take account of what we have right now in terms of possessions and positions and scheme as to how we might use that to increase our worship, serve others and glorify God? That might seem ominous and scary to you, but that's why Jesus says this next. Look at **Luke 16:10-12**.

Why can we be radically generous? Because we are only **Responsible Stewards**. None of this money is our money. It's all God's. The manager in the story didn't do anything with his wealth. He did everything with the master's wealth.

Everything that you have, God has given to you. We are never generous with our own money. Only God's. We are never generous with our own influence. Only God's. We are never generous with our own possessions, only God's.

Charles Spurgeon once shared a story of a gardener who had labored over one particular rose. One day he saw the rose was gone and he was bitter and frustrated that some child had broken into the garden and stolen the rose. But then Spurgeon goes on, **"someone said, 'The master has been down in the garden this morning, and he has been admiring this rosebush, and he has taken away that fine bud of which you were so proud.' Then the gardener was delighted that he had been able to grow a flower that had attracted his master's notice. Instead of mourning any longer, he began to rejoice. So should it be with anything on which we have set our hearts. Let each one of us say to our Master, 'My Lord, if it pleases you to take it, it pleases me to lose it. Why should I complain because you have taken from me what is really your own?'"**

The beauty of this reality is that it brings purpose to our little and to our lots. What are the little things you have right now and how are you stewarding those for the glory of God and the love of others?

Kids in here, you might not have much money now. But look at what Jesus says, "one who is faithful with very little, is also faithful in much." Jesus says that what little you have right now is so incredibly important. How might you use your art skills, your passion for sports, or your math in a way that worships Jesus and loves others.

There's actually a profound statement Jesus makes here isn't there? He actually says that the more you are faithful with little, the more you will be entrusted with. Are you being trustworthy with what Jesus has given you? The more generous we are with our position and our possessions the more God generally delights to give you more positions and possessions. But this is not for our own end, or our own wasting, but for God's glory in light of our eternal hope.

What does faithfulness look like here? It looks like the opposite of this manager. It looks like building a pattern of wasting nothing that God has given to us so that we might scheme for ways to use it to bless others and to glorify God.

So dear church, let us be shrewd with faithfulness. Let us think to ourselves: "I know what I will do," as it relates to our eternal hope and our worldly possessions, and let us spend and be spent towards that end because Jesus was spent for us.