

Romans 4:5-8 • Accounting: Debits & Credits
*“Understanding Biblical Bookkeeping Is The Key
To Victory Over Besetting Sin.”*

Romans 1:16 For I am not ashamed of **the gospel**, for **it is the power of God for salvation to everyone who believes**, to the Jew first and also to the Greek.

Romans 1:17 For in it **the righteousness of God is revealed** from faith for faith, as it is written, **“The righteous shall live by faith.”**

Romans 4:3 For what does the Scripture say? **“Abraham believed God**, and it was **counted to him as righteousness.”**

John 8:56 Your father Abraham rejoiced that **he would see my day. He saw it and was glad.”**

Hebrews 11:13 These all died in faith, not having received the things promised, **but having seen them** and greeted them from afar, and having acknowledged that they were strangers and exiles on the earth.

Galatians 3:8 And the Scripture, **foreseeing that God would justify** the Gentiles by faith, **preached the gospel beforehand to Abraham**, saying, **“In you shall all the nations be blessed.”**

Galatians 3:16 Now the promises were made to **Abraham and to his offspring. It does not say, “And to offsprings,”** referring to many, but referring to one, **“And to your offspring,”** who is Christ.

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**,

Romans 4:6 just as **David** also speaks of the **blessing** of the one to whom **God counts righteousness apart from works**:

Romans 4:7 **“Blessed** are those whose **lawless deeds are forgiven**, and whose **sins are covered**;

Romans 4:8 **blessed** is the man against whom the Lord **will not count his sin.**”

The really Good News is that our “good” works are not counted and our sins are not counted. Forgiveness is not obtained by works, and righteousness is not obtained by works.

Isaiah 64:6 We have all become like one who is unclean, and **all our righteous deeds are like a polluted garment.** We all fade like a leaf, and our iniquities, like the wind, take us away.

2Corinthians 5:21 For our sake **he made him to be sin who knew no sin,** so that **in him we might become the righteousness of God.**

Mark 2:17 And when Jesus heard it, he said to them, “Those who are well have no need of a physician, **but those who are sick. I came not to call the righteous, but sinners.**”

Luke 15:1 Now the **tax collectors and sinners** were all **drawing near to hear him.**

Luke 15:2 And the **Pharisees and the scribes grumbled,** saying, “This man receives sinners and eats with them.”

Luke 15:11 And he said, “There was a man who had **two sons.**

Luke 15:12 And the **younger** of them said to his father, ‘**Father, give me the share of property that is coming to me.**’ And **he divided his property between them.**

Luke 15:13 Not many days later, the younger son gathered all he had and took a journey into a far country, and there **he squandered his property in reckless living.**

Luke 15:14 And when he had **spent everything,** a **severe famine arose** in that country, and **he began to be in need.**

Luke 15:15 So he went and **hired himself out** to one of the citizens of that country, who sent him into his fields to **feed pigs**.

Luke 15:16 And he was longing to be fed with the pods that the pigs ate, and **no one gave him anything**.

Luke 15:17 “But **when he came to himself**, he said, ‘How many of my father’s **hired servants** have **more than enough bread**, but I perish here with hunger!

Luke 15:18 I will arise and go to my father, and I will say to him, “Father, I have sinned against heaven and before you.

Luke 15:19 **I am no longer worthy to be called your son**. Treat me as one of your **hired servants**.”

Luke 15:20 And he arose and came to his father. **But while he was still a long way off, his father saw him and felt compassion, and ran and embraced him and kissed him**.

Luke 15:21 And the son said to him, ‘**Father, I have sinned against heaven and before you. I am no longer worthy to be called your son.**’

Luke 15:22 But the father said to his servants, ‘**Bring quickly the best robe, and put it on him, and put a ring on his hand, and shoes on his feet**.

Luke 15:23 And bring the fattened calf and kill it, and let us eat and celebrate.

Luke 15:24 For this my son was **dead, and is alive again; he was lost, and is found**.’ And they began to celebrate.

Luke 15:25 “Now his **older son was in the field**, and as he came and drew near to the house, he heard **music and dancing**.

Luke 15:26 And he called one of the servants and asked **what these things meant**.

Luke 15:27 And he said to him, ‘**Your brother has come, and your father has killed the fattened calf, because he has received him back safe and sound.**’

Luke 15:28 But **he was angry and refused to go in. His father came out and entreated him,**

Luke 15:29 but he answered his father, ‘**Look, these many years I have served you, and I never disobeyed your command, yet you never gave me a young goat, that I might celebrate with my friends.**

Luke 15:30 But when this son of yours came, who has **devoured your property with prostitutes, you killed the fattened calf for him!**’

Luke 15:31 And he said to him, ‘**Son, you are always with me, and all that is mine is yours.**

Luke 15:32 It was **fitting to celebrate** and be glad, for this your brother **was dead, and is alive; he was lost, and is found.**”

“God counts righteousness apart from works” & “will not count his sin”

Isaiah 61:10 I will greatly rejoice in the LORD; **my soul shall exult in my God, for he has clothed me with the garments of salvation; he has covered me with the robe of righteousness,** as a bridegroom decks himself like a priest with a beautiful headdress, and as a bride adorns herself with her jewels.

Colossians 1:22 he has now reconciled in his body of flesh by his death, **in order to present you holy and blameless and above reproach before him,**

Hebrews 4:16 Let us then **with confidence draw near to the throne of grace, that we may receive mercy and find grace to help in time of need.**

Hebrews 10:19 Therefore, brothers, since **we have confidence to enter the holy places by the blood of Jesus,**

Revelation 12:10 And I heard a loud voice in heaven, saying, “Now the salvation and the power and the kingdom of our God and the authority of his Christ have come, for the **accuser of our brothers** has been thrown down, **who accuses them day and night before our God.**

Psalms 34:8 Oh, **taste and see that the LORD is good!** Blessed is the man who takes refuge in him!

“How sweet all at once it was for me to be rid of those fruitless joys which I had once feared to lose!...You drove them from me, you who are the true, the sovereign joy. You drove them from me and took their place, you who are sweeter than all pleasures, though not to flesh and blood; you outshine all light, yet hidden deeper than any of the secrets in our hearts; You who surpass all honor, though not in the eyes of men who see all honor in themselves...O Lord, my God, my light my wealth, my Salvation...you who are sweeter than all pleasures.” **Augustine**