

Romans Series

Lesson #35

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Dean Bible Ministries

www.deanbible.org

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The Epistle to the ROMANS



Imputation: Credits and Debits

Definition:

λογίζομαι (*logizomai*), reckon, think, credit;

prim. a mathematical and accounting term, then of cognitive processes.

① to determine by mathematical process, *reckon*, *calculate*, freq. in a transf. sense

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Date 2005		Description	F	Debit	Credit
Aug	2	Truck	125	25,000	
		Cash	101		5,000
		Bank Loan	200		20,000
		<i>Purchase of truck with \$5000 cash and \$20,000 in loan</i>			

GENERAL LEDGER							
Truck			Account #125				
Date 2005		Description	F	Debit	Credit	DR CR	Balance
Aug	2		J1	25,000		DR	25,000

Imputation: Credits and Debits

Definition:

חֶשֶׁב (ḥāshab) think, plan, make a judgment, imagine, count, compute, calculate, value, regard, think, plan, invent;

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Oxford English Dictionary

impute /ɪm'pjʊt/

■ **verb**

1 (usually impute something to) attribute (something, especially something bad) to someone.

2 Theology ascribe (righteousness, guilt, etc.) to someone by virtue of a similar quality in another.

3 Finance assign (a value) to something by inference from the value of the products or processes to which it contributes.

reckon

■ verb

- 1 calculate.**
- 2 be of the opinion.**
- 3 regard in a specified way.**

a — to be reckoned with (or to reckon with) a thing or person not to be ignored or underestimated.

– origin Old English (originally ‘give an account of items received’, hence the notion of ‘calculation’) (ge)recenian ‘recount, relate’, of West Germanic origin.

■ **verb (credits, crediting, credited)**

1 publicly acknowledge someone as a participant in the production of (something published or broadcast).

▶ **(credit someone with) ascribe (an achievement or good quality) to someone.**

The action of the justice of God whereby either condemnation or blessing is assigned, credited, or attributed to a human being. There are two categories of imputations: real imputations and judicial imputations.

In the matter of man's relation to God, the Bible presents three major imputations: (a) imputation of the Adamic sin to the human race, (b) imputation of the sin of man to the Substitute, Christ, and (c) an imputation of the righteousness of God to the believer. Imputation may be either **real or judicial**. That which is real is the reckoning to one of that which is antecedently his, while judicial imputation is the reckoning to one of that which is not antecedently his. Had the trespass mentioned in 2 Corinthians 5:19 been imputed to those mentioned—as naturally it would have been—it would have been a **real imputation**. The trespasses were their own and the reckoning of those trespasses to them would have been no more than an official declaration of their accountability. Over against this, when the Apostle said “Put that to my account,” he referred to a debt that was not antecedently his own.

It will be seen, however, that the imputation of human sin to Christ is, since it could not be under any circumstances His own, a clear instance of judicial imputation. Likewise, the imputation of the righteousness of God to the believer, while it provides a ground so equitable that God is said to be just when He justifies those who believe on Christ, does not bestow upon the believer anything which is antecedently his own. This imputation is also easily identified as being judicial in character.

Chafer, Vol. 2, 297

The principle of imputation is thus seen to be one in which certain realities are reckoned from one to another. The story is complete as represented in the three major imputations. Man's need is indicated in the imputation from Adam to his posterity; man's salvation is secured in the imputation of man's demerit to Christ; and man's eternal standing and felicity are established through the imputation of the righteousness of God to man when he is placed in Christ by the baptism of the Spirit.

Chafer, Vol. 2, 304

It is conceded that there are slight differences to be noted in certain particulars when these three major imputations are compared. These are largely developed by the truth that two are judicial imputations and one is real.

Chafer, Vol. 2, 304

REAL imputations

- 1. Adam's original sin to the sin nature at birth (Rom. 5:12–21),**
- 2. Eternal life to the human spirit (1 John 5:11–12),**
- 3. Blessings in time to the righteousness of God in us (Eph. 1:3; 1 Cor. 2:9),**
- 4. Blessings in eternity to the resurrected believer (2 Cor. 5:10).**

JUDICIAL imputations

- 1. Our personal sins to Christ on the cross (Rom. 8:31–32),**
- 2. Christ's perfect righteousness to the believer at the point of salvation (Rom. 4:3–4; 2 Cor. 5:21).**

- a. The judicial concept means to attribute something to a person as the judicial or meritorious reason of blessing or condemnation, reward or punishment.**
- b. To impute sin means to credit or assign the guilt of sin. This does not mean criminal or moral guilt, or immorality, but the judicial obligation to satisfy justice.**
- c. *Imputation* is different from *impartation*. Impartation makes the recipient actually righteous.**

Philemon 18, “But if he has wronged you in any way or owes you anything, charge that to my account;”

Rom. 5:12, “Therefore, just as through one man sin entered into the world, and death through sin, and so death spread to all men, because all sinned—

Rom. 5:13, “for until the Law [personal] sin was in the world, but [personal] sin is not imputed when there is no law.”

2 Cor. 5:19, “that is, that God was in Christ reconciling the world to Himself, not imputing their trespasses to them, and has committed to us the word of reconciliation.”

Psa. 32:2a, “Blessed *is* the man to whom the LORD does not impute iniquity,”

Rom. 4:8, “*Blessed is the man to whom the LORD shall not impute sin.*”

Gen. 15:6, “Then he believed in the Lord; and He reckoned it to him as righteousness.”

Zech. 3:1, “Then he showed me Joshua the high priest standing before the Angel of the Lord, and Satan standing at his right hand to oppose him.

Zech. 3:2, “And the Lord said to Satan, ‘The Lord rebuke you, Satan! The Lord who has chosen Jerusalem rebuke you! /s this not a brand plucked from the fire?’

Zech. 3:3, “Now Joshua was clothed with filthy garments, and was standing before the Angel.”

Zech. 3:4, “Then He answered and spoke to those who stood before Him, saying, ‘Take away the filthy garments from him.’ And to him He said, ‘See, I have removed your iniquity from you, and I will clothe you with rich robes.’”

Zech. 3:5, “And I said, ‘Let them put a clean turban on his head.’ So they put a clean turban on his head, and they put the clothes on him. And the Angel of the Lord stood by.”

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Isaiah 64:6

**6 For all of us have become
like one who is unclean,
And all our righteous deeds
are like a filthy garment;**

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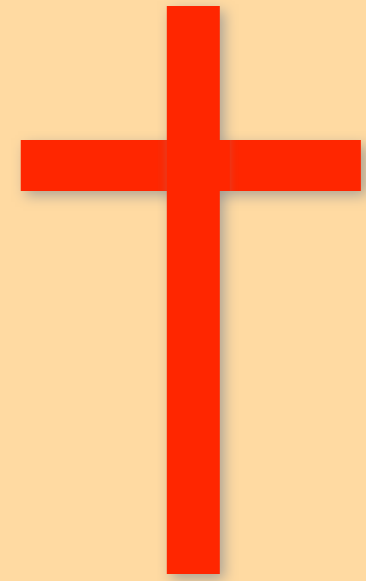
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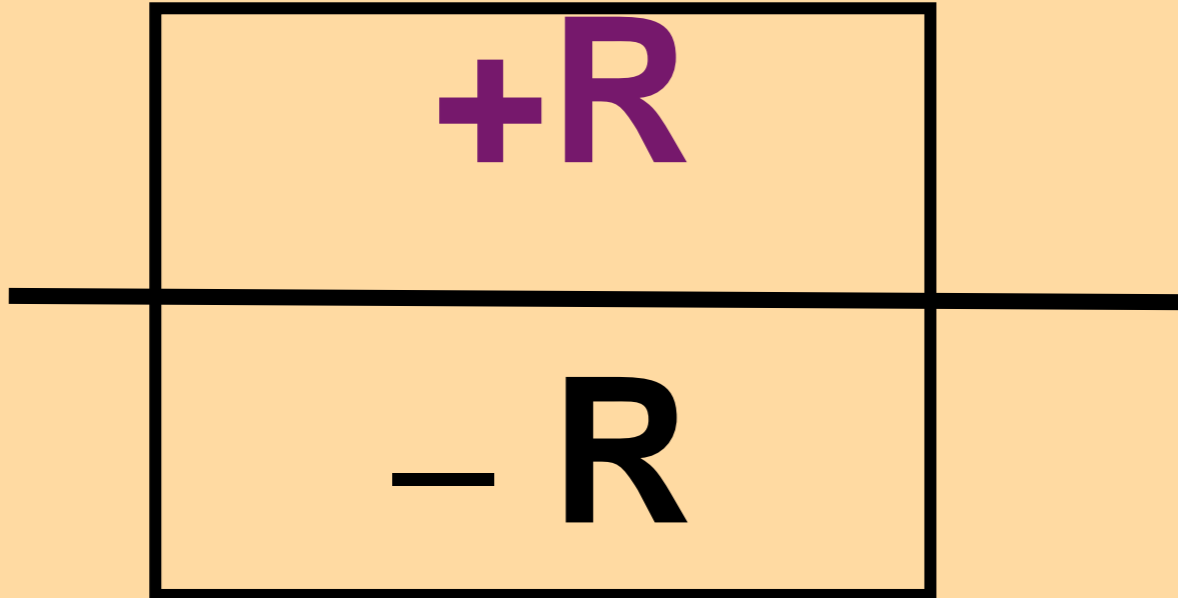
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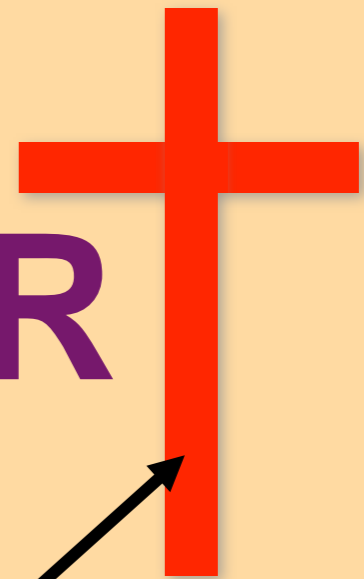
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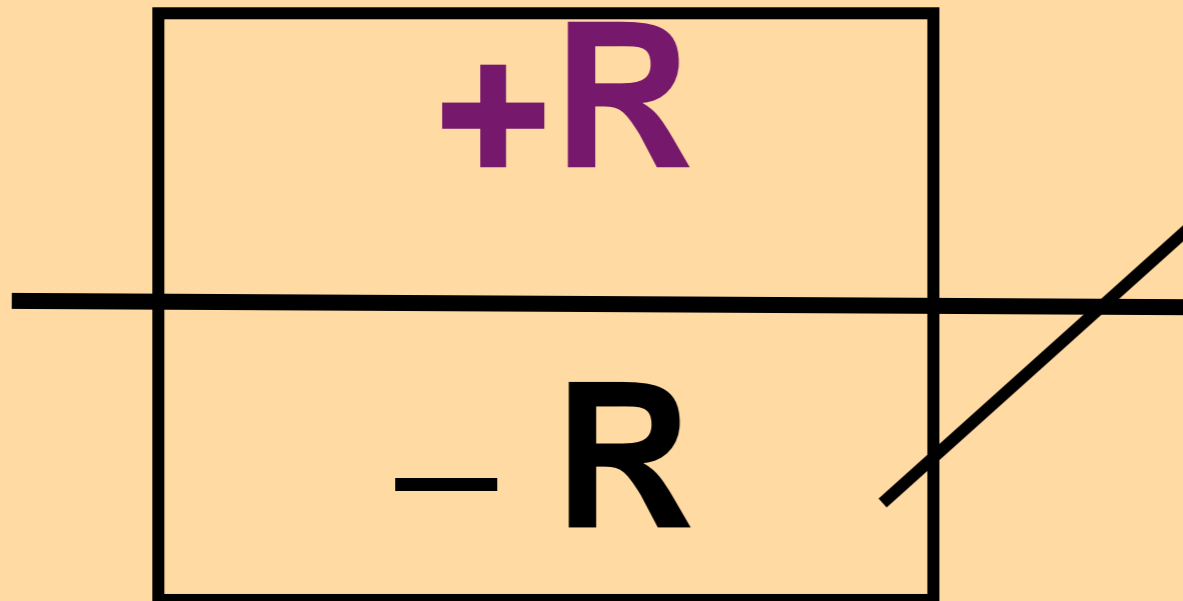
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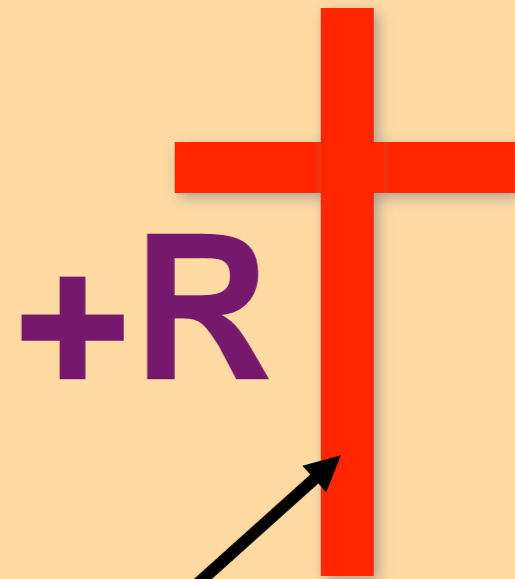


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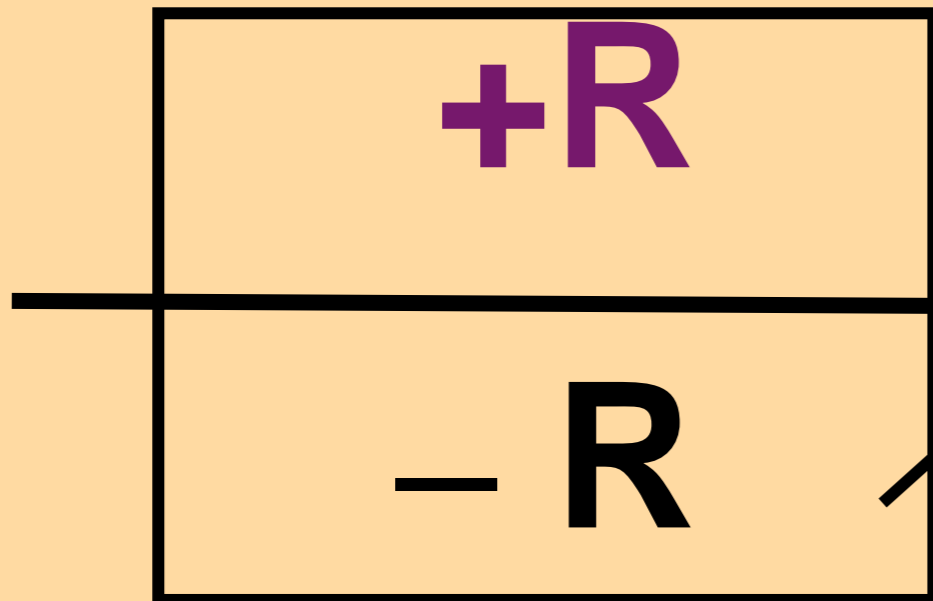


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2 Corinthians 5:21

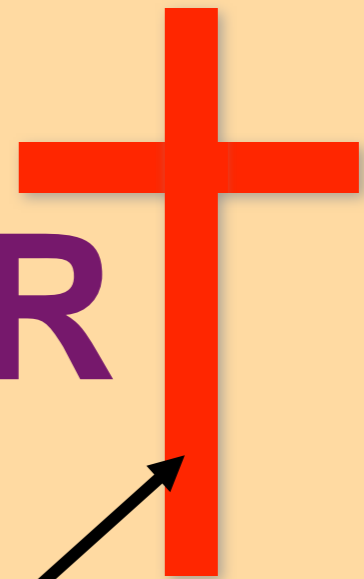
21 He made Him who knew no sin *to be* sin on our behalf, so that we might become the righteousness of God in Him.



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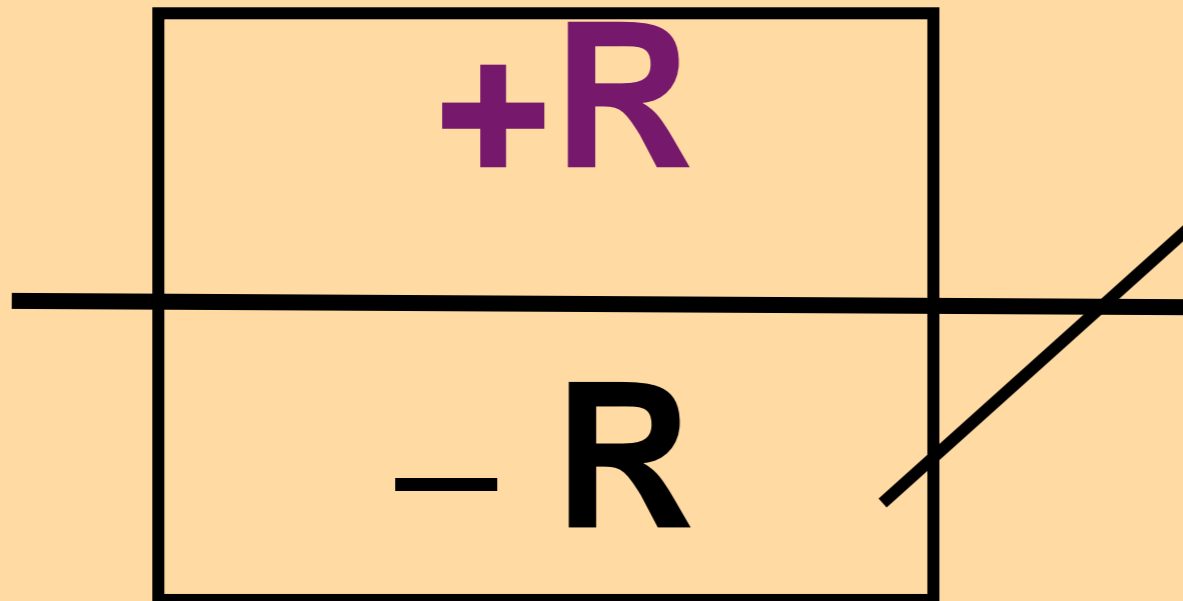
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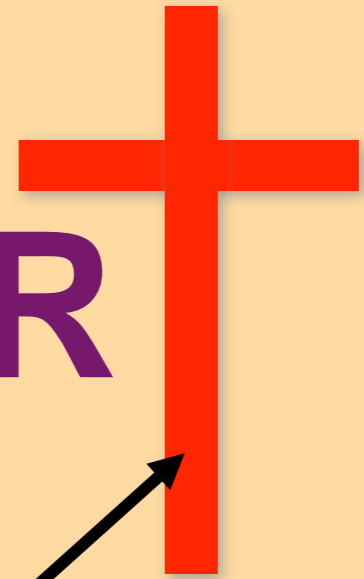
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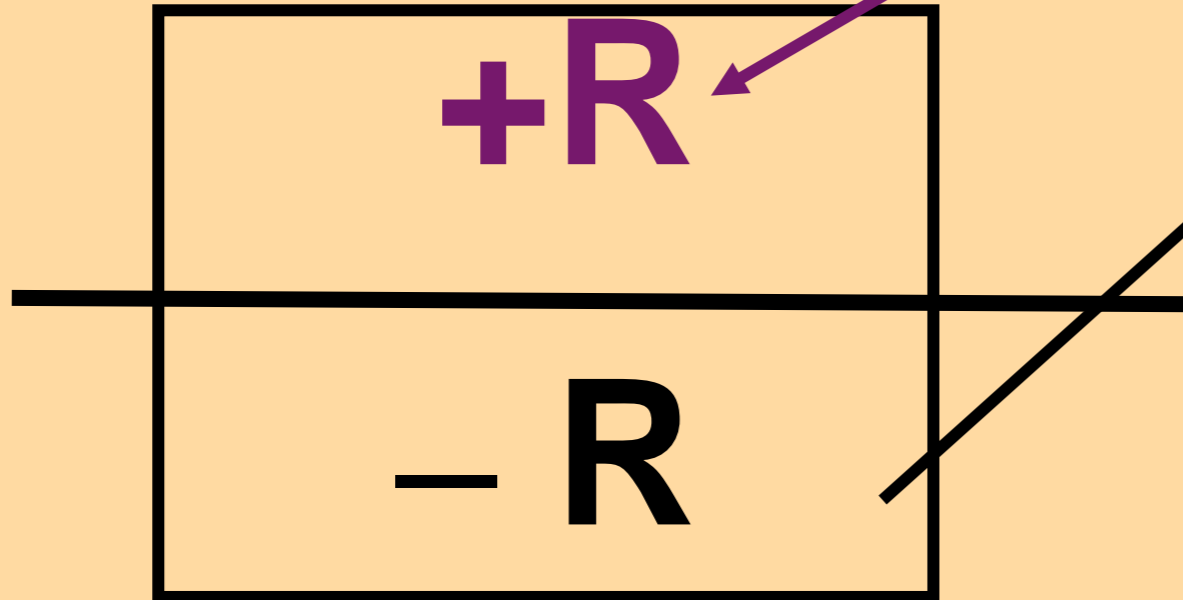
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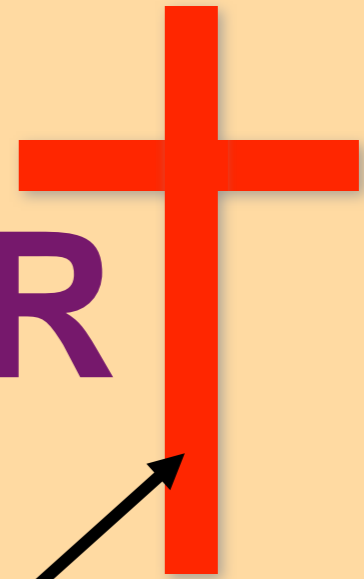


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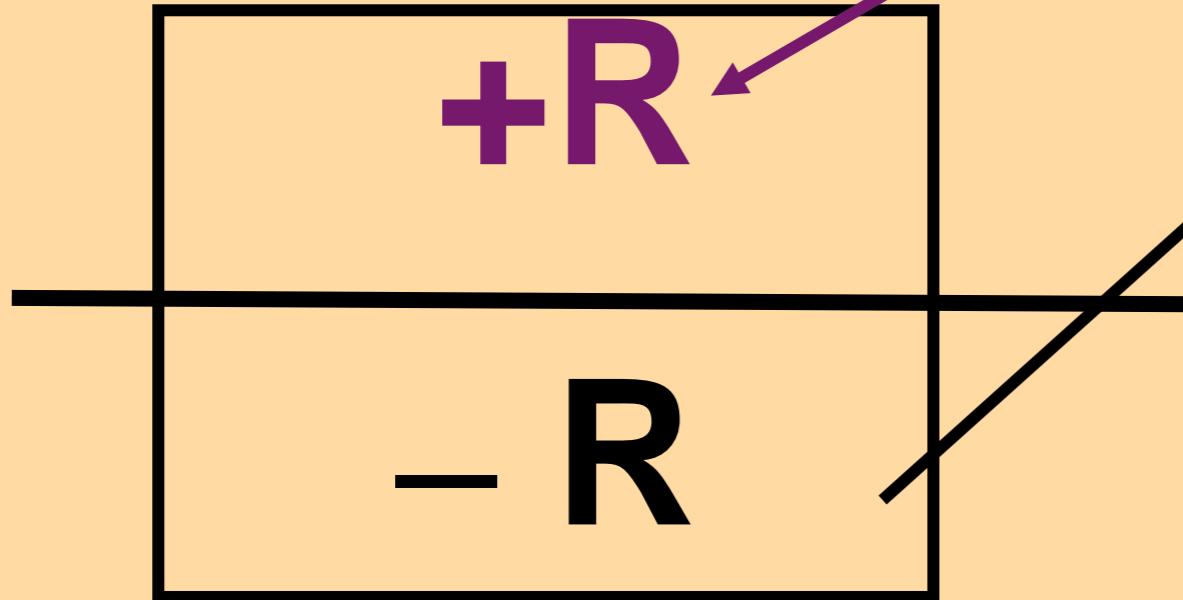
**Declared
Righteous**

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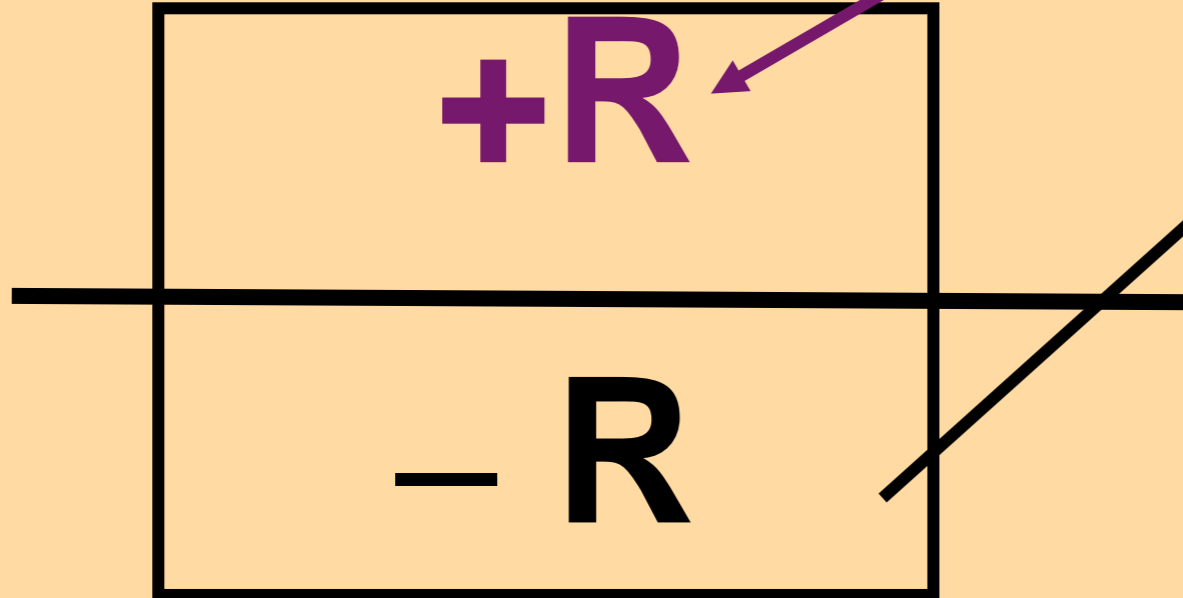


**Declared
Righteous**

Blessing

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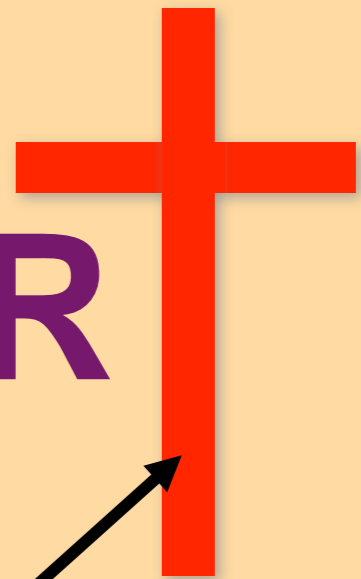
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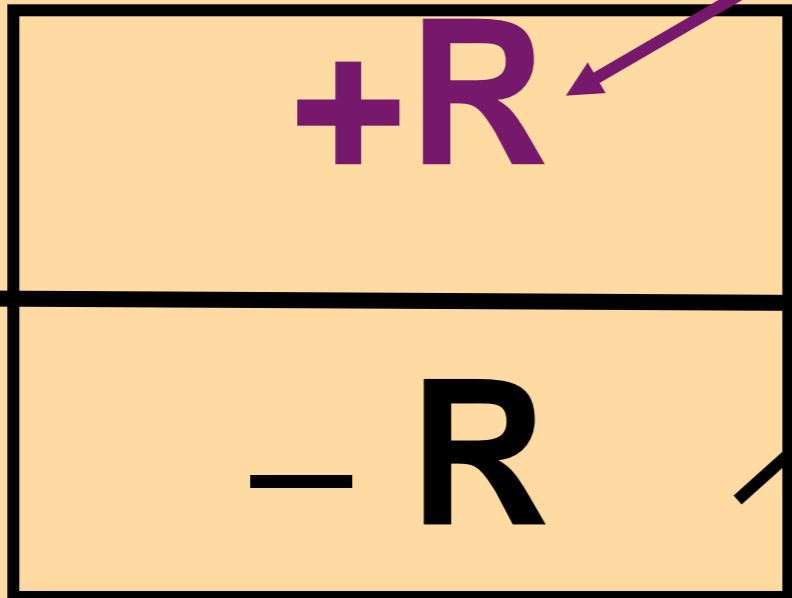
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**Declared
Righteous**

Blessing



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