



Romans 4:1 What then shall we say that Abraham our father has found according to the flesh?

2 For if Abraham was justified by works, he has something to boast about, but not before God.

3 For what does the Scripture say? "Abraham believed God, and it was accounted to him for righteousness."

4 Now to him who works, the wages are not counted as grace but as debt.

5 But to him who does not work
but believes on Him who justifies
the ungodly, his faith is
accounted for righteousness,

6 just as David also describes the
blessedness of the man to whom
God imputes righteousness apart
from works:

IMPUTATION



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1. Originally the term “imputation” was a technical commercial word used in bookkeeping.



2. “Imputation” means the act of charging or crediting to one’s account.



3. It was used for making an entry in a ledger, either a debit or credit.



4. The entry is not necessarily the result of a personal transaction, although a person's own charges and deposits would be recorded or imputed.



5. One could voluntarily take someone else's debt and charge it to his own account; or one person might make a deposit in someone else's account.

6. In the doctrine of imputation, there are three great imputations to be considered

- 1) the imputation of Adam's sin to every descendant of Adam (Rom 5:12).
- 2) the imputation of mans' sins to the Lord Jesus Christ on the cross (Isaiah 53:6, 11; 2 Corinthians 5:21; 1 Peter 2:24; Colossians 2:14).
- 3) the imputation of God's righteousness to everyone who trusts in Christ for salvation (2 Corinthians 5:21; Philippians 3:9; Romans 3:22).



7. Because of the imputation of Adam's sin to each member of the human race, everyone born into the world is a sinner (Romans 5:12, 19).



8. Since God is a righteous God, He cannot have a personal relationship with anyone until his sin is dealt with.



9. Therefore, in grace, God found a way to do something about man's sin and unrighteousness and still maintain His own righteousness (Romans 3:26).



10. This He did by imputing all sin to Christ on the cross.



11. When any person puts his faith in Jesus Christ, God credits the righteousness of Himself to that person. This is given as a gift (Romans 5:17; 3:21-24; Phl 3:9).



12. With righteousness credited to his account, man can be declared free from the penalty of sin and can truly be declared righteous.



13. The illustration of imputation is found in Philemon 18-19: “charge it to my account.”

Philemon 18-19

But if he has wronged you or owes anything, **put that on my account.**

I, Paul, am writing with my own hand.
I will repay