

What does Scripture say about Honest Weights, Measures and Landmarks

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Introduction

What follows is an overview of material that I use primarily in the intermediate financial accounting sequence and also, to a lesser extent, in the income tax sequence. I take a collection of Old Testament passages, more generally, on telling the truth and, more specifically, on using accurate weights and measures and not moving landmarks. There is quite a bit in the Old Testament on these topics. After exploring these passages, I then make the connection to accounting, as accountants weigh and measure all sorts of landmarks. From a biblical perspective, what does it mean for an accountant to accurately weigh and measure landmarks? I have incorporated this material into my classes in two general ways: 1) through devotionals and 2) through a research and writing assignment. Both approaches have worked well.

Selected Evidence from Scripture

At various places Scripture commands us to tell the truth, to be honest. In the Pentateuch, Exodus 20:16 instructs that “You shall not bear false witness against your neighbor.” Similar to Exodus 20:16 but with more detail, Leviticus 19 instructs that “You shall not steal; you shall not deal falsely; you shall not lie to one another” (11). Later the chapter instructs that “You shall do no wrong in judgment, in measures of length or weight or quantity. You shall have just balances, just weights, a just ephah, and a just hin: I am the Lord your God, who brought you out of the land of Egypt” (35-36). Deuteronomy 19:14 instructs that “You shall not move your neighbor’s landmark, which the men of old have set, in the inheritance that you will hold in the land that the Lord your God is giving you to possess.” Deuteronomy 25:13-15 is similar to Leviticus 19:35-36: “You shall not have in your bag two kinds of weights, a large and a small. You shall not have in your house two kinds of measures, a large and a small. A full and fair weight you shall have, a full and fair measure you shall have, that your days may be long in the land that the Lord your God is giving you. Deuteronomy 27:17 is similar to Deuteronomy 19:14: “Cursed be anyone who moves his neighbor’s landmark. And all the people shall say, ‘Amen.’”

Continuing in the Wisdom literature, Job comments on those he believes deserve God's judgment: "Some move landmarks; they seize flocks and pasture them" (24:2). The following Proverbs continue this theme: "A false balance is an abomination to the Lord, but a just weight is his delight" (11:1). "A just balance and scales are the Lord's; all the weights in the bag are his work" (16:11). "Unequal weights and unequal measures are both alike an abomination to the Lord" (20:10). "Unequal weights are an abomination to the Lord and false scales are not good" (20:23). "Do not move the ancient landmark that your fathers have set" (22:28). "Do not move an ancient landmark or enter the fields of the fatherless, for their Redeemer is strong; he will plead their cause against you" (23:10-11).

Moving on to the Prophets, Ezekiel 45:10-12 instructs specifically that "You shall have just balances, a just ephah, and a just bath. The ephah and the bath shall be of the same measure, the bath containing one tenth of a homer, and the ephah one tenth of a homer; the homer shall be the standard measure. The shekel shall be twenty gerahs; twenty shekels plus twenty-five shekels plus fifteen shekels shall be your mina." Hosea 5:10 observes that "The princes of Judah have become like those who move the landmark; upon them I will pour out my wrath like water." Hosea 12:7 compares Israel and Judah to "A merchant, in whose hands are false balances, he loves to oppress." Amos 8:4-6 warns: "Hear this, you who trample on the needy and bring the poor of the land to an end, saying, 'When will the new moon be over, that we may sell grain? And the Sabbath, that we may offer wheat for sale that we may make the ephah small and the shekel great and deal deceitfully with false balances, that we may buy the poor for silver and the needy for a pair of sandals and sell the chaff of the wheat?'" Micah 6:11 asks: "Shall I acquit the man with wicked scales and with a bag of deceitful weights?"

What follows is a table that summarizes these texts from the Old Testament. The Scripture passages are classified as follows: "FW" denotes passages dealing in general with telling the truth, not lying, and/or not bearing false witness. "WM" denotes passages dealing

with the accuracy or fairness of weights and measures. "L" denotes passages dealing with leaving landmarks in their proper locations.

Summary of Selected Old Testament Texts

Section of the Old Testament	Scripture Passage	Specific Context
The Pentateuch	Exodus 20:16 (FW)	No false witness, the 9 th commandment.
	Leviticus 19:11 (FW)	Do not steal, no false witness, do not lie.
	Leviticus 19:35-36 (WM)	No wrong in judgment or measures (length, weight, quantity). Just balances and weights.
	Deuteronomy 19:14 (L)	Do not move a landmark.
	Deuteronomy 25:13-15 (WM)	Do not have two kinds of weights or measures. Have full and fair weights and measures.
	Deuteronomy 27:17 (L)	Do not move a landmark.
The Wisdom Literature	Job 24:2 (L)	Moving landmarks warrants judgment.
	Proverbs 11:1 (WM)	A false balance is an abomination. A just weight is a delight.
	Proverbs 16:11 (WM)	A just balance and scales are the Lords.
	Proverbs 20:10 (WM)	Unequal weights and measures are an abomination.
	Proverbs 20:23 (WM)	Unequal weights are an abomination. False scales not good.
	Proverbs 22:28 (L)	Do not move a landmark.
	Proverbs 23:10-11 (L)	Do not move a landmark.
The Prophets	Ezekiel 45:10-12 (WM)	Have just balances.
	Hosea 5:10 (L)	Prices of Judah like landmark movers.
	Hosea 12:7 (WM)	Israel and Judah like merchant with false balances.
	Amos 8:4-6 (WM)	Woe to those who oppress the poor, including use of false balances.
	Micah 6:11 (WM)	Will those who use wicked scales and deceitful weights be acquitted?

In general, the Old Testament breaks down into four sections: 1) The Pentateuch, Genesis through Deuteronomy, records the history of God's creative activity and, after the fall, God's activity in redeeming a people to be His own. As part of creating a people to be His own, God provides an ethical framework His people are to follow in their daily activities. Contained in this overall ethical framework is a biblical economic framework. The selected passages from Exodus, Leviticus and Deuteronomy are part of this biblical economic framework.

2) The history books, Joshua through Esther, record the history of God's redeemed or called out people during their time in the Promised Land. Unfortunately, much of this history is a record of God's people ignoring or violating the ethical framework He detailed in the Pentateuch. It is this pattern of ignoring and violating that results in God calling His prophets to hold His people accountable.

3) The prophets, Isaiah through Malachi, provide a record of God calling prophets to hold His people accountable. The time period covered by the history books parallels the time period of the prophets. There were instances where more than one prophet was ministering at the same time. For example, one prophet had been called to minister to Judah, while a second prophet had been called to minister to Israel.

4) The Wisdom Literature, Job through Song of Solomon, is similar to the Pentateuch in that it details the ethical framework that God provided for His people. The Wisdom Literature differs from the Pentateuch in terms of genre. The Pentateuch is, for the most part, narrative, while the Wisdom Literature is, for the most part, poetry. For more detail on the structure of the Old Testament consult an Old Testament survey such as Harrison (2004), Longman and Dillard (2006), or Wright (1995).

The Scripture passages in the previous table come from three of these four sections. These Scripture passages document the importance that God placed, and still places, on telling the truth (not bearing false witness), on using accurate, truthful weights and measures, and on not moving landmarks. The Pentateuch provides two references regarding the importance of

truth telling in general and four references regarding the importance of truth telling in the more specific contexts of weights and measures and landmarks. The Wisdom Literature provides seven references regarding the importance of truth telling in the more specific contexts of weights and measures and landmarks. In total, that is thirteen references regarding the importance of truth telling from the portions of the Old Testament that detail the ethical framework God provided for His people. Then, the prophets provide five references regarding the failure of God's people to follow His ethical framework as it relates to weights and measures and landmarks. That is a total of eighteen references from the Old Testament regarding the importance God places on truth telling. This volume of references evidences the importance that God places on truth telling.

Nothing New Under the Sun

Though his phrasing was a bit different, Solomon was the first to observe that history repeats itself or that the more things change, the more they stay the same: "What has been is what will be, and what has been done is what will be done, and there is nothing new under the sun" (Ecclesiastes 1:9). During the last decade there have been too many noteworthy cases of accounting fraud. Yet, this decade has nothing on the time during which the Old Testament was written. Human nature changed radically and fundamentally with the fall recorded in Genesis 3:6. Paul writes that the entirety of humanity sinned with Adam in the garden (Romans 5:12-21). Since that time all human beings, at all times and places, have one thing in common: They were all born with a fallen, sinful nature. This is why history repeats itself; this is why the more things change, the more they stay the same; this is why there is nothing new under the sun.

Why do people lie, cheat and steal? Why do they fail to use honest weights and measures? Why do they move landmarks? Because they have a fallen, sinful nature. This is the natural way for fallen, sinful people to behave as they strive to acquire power and wealth at the expense of others.

What are the consequences of this behavior? First, as this behavior becomes more prevalent throughout a society, the character of that society changes. Second, as a relative few acquire power and wealth, the gap between this privileged few and the rest of the population grows more pronounced. Third, when wealth is acquired through dishonest means, the incentive to acquire wealth through honest means is diminished.

How do Accountants Figure into This?

Accountants are constantly using weights and measures to determine various landmarks. Net income for a given year needs to be accurately weighed and measured, and it serves as a landmark for the company in question. Assets, liabilities and owners' equity at the end of a given year need to be accurately weighed and measured, and these weights and measures serve as landmarks for the company in question. Whether they come from the Financial Accounting Standards Board, the Auditing Standards Board, or the Internal Revenue Service, accounting standards are focused on the accurate weighing and measuring of various accounting landmarks. From the previous examination of selected Old Testament passages, it follows that Christian accountants are called to be salt and light as they accurately weigh and measure the various accounting landmarks.

Note that when an audit goes wrong it is seldom due to the accountant(s) not knowing the proper procedures and techniques. Instead, knowing full well what the proper procedures and techniques were, the accountant(s) proceeded with improper alternatives. See the cases detailed in Knapp (2006) for too many examples of this behavior.

What does it Mean to Accurately Weigh and Measure Accounting Landmarks?

As a first step toward answering this question, consider how a person's role determines the behavior expected of that person. For example, a spy during wartime is being deceitful when he purposefully conceals his true identity and purpose. However, that spy is not guilty of bearing false witness because in his role as a spy the expectation is that he will try to conceal his true identity and purpose. This is the behavior that society expects of people when they

assume the role of a spy. Similarly, on Saturdays this fall members of the football team at Baylor University (the author is in no way affiliated with Baylor University) regularly attempt to deceive members of the opposing team while the game is ongoing. Yet, these football players are not guilty of bearing false witness because in their roles as football players the expectation is that they will try to deceive members of the opposing team.

In general, accountants in the practice of public accounting function in two spheres: 1) the preparation and audit of financial statements, and 2) the preparation of tax returns. The sphere in which an accountant is functioning may affect what is expected of him with regard to accurate weights, measures and landmarks.

Preparing and Auditing Financial Statements

The third paragraph of the standard form audit report is as follows: “In our opinion, the financial statements referred to above ***present fairly***, in all material respects, the financial position of COMPANY NAME as of BALANCE SHEET DATE, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.” The expectation of accountants practicing in this sphere turns on the meaning of the two ***italicized boldface*** words in that paragraph: What does it mean to ***present fairly*** financial position, results of operations, and cash flows?

Generally accepted accounting principles (GAAP) provide the parameters for recording transactions and preparing financial statements. For many, if not most, transaction categories, GAAP provides a range of acceptable methods for recording transactions and preparing financial statements. What is the purpose of this latitude in acceptable methods? (For further discussion of this issue see Miller and Bahnson (2002) and Schilit (2002).)

The theoretically correct answer is that the latitude in acceptable methods is necessary for fair presentation of financial position, results of operations, and cash flows across the range of companies that prepare financial statements in accordance with GAAP. Manufacturers differ from retailers, and providers of goods differ from providers of services. More specifically, steel

mills differ from department stores, and auto manufacturers differ from providers of security services. Were GAAP to mandate a specific method for each transaction category, this specified method would not fit the facts and circumstances of all firms equally well. So, GAAP provides a range of acceptable methods for many, if not most, transaction categories. Firms are free, then, to select the method that allows for the best measurement, and therefore fairest presentation, of financial position, results of operations, and cash flows.

Alternatively, the answer that best matches reality is that the latitude in acceptable methods allows firms to pick and choose from the range of acceptable methods so that firms can manage earnings. Note the shift that has taken place. Fair presentation has now been (re)defined as follows: Financial statements fairly present financial position, results of operations, and cash flows as long as the methods used to prepare those statements come from the range of methods sanctioned by GAAP. Notice how this is a much looser definition. The latitude in acceptable methods is now the equivalent of wiggle room.

Managers of firms are under pressure to meet market expectations. In an effort to meet these expectations firms will manage their portfolios of accounting policies so that reported results will most closely match market expectations. Firms manage or smooth earnings by muting both the high and low income years so that income follows a smooth trend line.

From a biblical perspective, which of these approaches – theoretically correct or reality matching – is consistent with accurate, honest weights and measures and landmarks? In large part, the answer to this question depends on the expectations of society with regard to the role that accountants play in the financial reporting process. Does society have expectations that match up with the theoretically correct approach, or alternatively, does society have expectations that match up with the reality matching approach? While there is a majority answer to this question, I don't know if that majority answer would qualify as a consensus answer.

Neither of these approaches sanctions going beyond what GAAP allows. The difference between the theoretically correct and reality matching approaches concerns how the accountant chooses from the range of methods allowed under GAAP. I first became aware of these different approaches shortly after receiving my bachelors degree. New to my position as a plant accountant I had carefully prepared the entry to record a particular transaction. My work was consistent with all I had been taught in accounting theory. From my perspective, the journal entry I had prepared was a thing of beauty. I showed it to my boss, the plant manager, and it was soon evident that he did not share my perspective on the journal entry in question. My boss did not care about the accounting theories that had framed my construction of the entry. All he talked of was how recording the transaction this way would reduce income below target levels. His instruction was that I redo the entry so that reported income would meet target levels.

I returned to my office perplexed, not knowing for sure where I was, but knowing that I was no longer in the accounting classroom. When my students inevitably face a similar situation I want them to be prepared for it both from an accounting perspective and from a biblical perspective. The material I have sketched in this paper is used for this purpose whenever I teach the intermediate financial accounting sequence.

Preparing Tax Returns

The role ambiguity detailed in the previous section does not exist in the tax return preparation sphere. The analog to the theoretically correct approach detailed in the previous section would be the consistent with Congressional intent approach, if such an approach existed. By reading the reports of the House Ways and Means Committee, the Senate Finance Committee and the reconciliation committees one can determine what Congress intended to accomplish with an item of tax legislation. However, that Congressional intent is not always clearly reflected in the Internal Revenue Code (IRC) sections that result. This is the basis for

what are commonly referred to as “loopholes.” A loophole is the result of an IRC section that is written with insufficient precision.

Nowhere is there the tax equivalent of fairly present as contained in the third paragraph of the standard form audit report. No tax accountant worth his CPA license is going to attempt to compute taxable income for a client consistent with Congressional intent. Instead, based on case law, tax accountants attempt to structure transactions and interpret statutory and case law authority in the way that minimizes a client’s tax liability. Here the expectations of the role the accountant plays are clear. As long as the tax accountant does not stray beyond controlling statutory and case law authority, the tax accountant is computing taxable income and tax liability consistent with accurate, truthful weights and measures and landmarks.

Conclusion

This is a sketch of material I use primarily in the intermediate financial accounting sequence and also to a lesser extent in the income tax sequence. Please feel free to adapt and use this material in any of your courses where it might be appropriate. Feedback is encouraged and appreciated.

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