

**Imputation**  
**Hebrews 10:1-18; Romans 5:12-19**  
**December 3, 2023**

Accounting principles and \_\_\_\_\_ crunching are sometimes viewed as an unnecessary \_\_\_\_\_, but they are necessary to maintain \_\_\_\_\_ affairs of society, including individuals, the family, and government. God is like a perfect \_\_\_\_\_ accountant who must deal with the \_\_\_\_\_ as they are. A ledger sheet has a debit side and a credit side, and they \_\_\_\_\_ balance.

**A. The Meaning of Imputation**

1. The Hebrew word – *hashab* (“to think, \_\_\_\_\_, be accounted”)
  - a. Leviticus 7:18; 17:4
  - b. 2 Samuel 19:19
  - c. Psalm 32:2
2. The Greek words
  - a. *Ellogeo* – “to impute, lay to one’s \_\_\_\_\_” (only used twice)
    - (1). Romans 5:13
    - (2). Philemon 18
  - b. *Logizomai* – “to place to the account of, \_\_\_\_\_ to, impute”
    - (1). Romans 4:6-12
    - (2). 2 Corinthians 5:19
    - (3). James 2:23

**B. The Principle of Imputation**

1. The imputation of Adam’s sin to the \_\_\_\_\_ race
  - a. All \_\_\_\_\_ in Adam.
    - (1). Romans 5:12
    - (2). 1 Corinthians 15:22
  - b. Death \_\_\_\_\_ from Adam continually through today.
    - (1). Adam’s sin was every person’s sin.
    - (2). Romans 5:13-14

2. The imputation of the \_\_\_\_\_ of man to Christ
  - a. It involves a \_\_\_\_\_ imputation as it is the reckoning to Christ of that which is not His own.
  - b. Examples of the \_\_\_\_\_
    - (1). Isaiah 53:6
    - (2). 1 Peter 2:24
    - (3). 2 Corinthians 5:21
3. The imputation of Christ’s righteousness to the \_\_\_\_\_
  - a. The righteousness of God is the \_\_\_\_\_ of Romans.
    - (1). His own \_\_\_\_\_ righteousness (1:17; 3:5)
    - (2). The righteousness of \_\_\_\_\_ which is imputed to the believer (3:21-22; 10:3; 2 Corinthians 5:21)
  - b. Christ’s righteousness is the \_\_\_\_\_ of the Christian’s acceptance and standing before God.
    - (1). 1 Corinthians 1:30
    - (2). God identifies us \_\_\_\_\_ with all that Christ did in His life, death, burial, and resurrection, and baptizes us \_\_\_\_\_ Christ (Romans 6:3-6; 1 Corinthians 12:13)
    - (3). The believer \_\_\_\_\_ in Christ, and entirely \_\_\_\_\_ in Him (Colossians 2:9-10), and because of that fit to appear in the presence of God (Colossians 1:12; Philippians 3:9)