



“COOKING THE BOOKS”

Luke 16:1-13

Lectionary 25 C Pentecost 15 C

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Our Saviour Lutheran Church

West Lafayette, Indiana

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Fred and Ted ran a clothing store in a local shopping mall. Fred and Ted were very shrewd when it came to selling men’s suits. Fred would always be out front milling around with the customers, trying to help them find just the right suit. One thing you need to know about Fred. He always wore two, very large hearing aids, even though he really didn’t need them. As for Ted, . . .he was always in the back of the store, fiddling with stock and making alterations on suits.

Fred and Ted were very clever and resourceful sales men. When Fred discovered a customer who was very interested in a particular suit, he would fuss and fawn over the customer telling him how good he looked in the suit.

Finally, the customer would ask the big question, “Yes, I think I really do like the suit. But how much is it?”

Pretending to be hard of hearing, Fred said, “What did you say?”

“I said, ‘How much does this suit cost?’”

“Oh, yes. How much does the suit cost? Emmm. I can’t remember. Let me ask my brother Ted in the back. He knows all about such details.”

Turning to the rear of the store, Fred yelled, “Hey Ted! How much are the charcoal wool blend suits on rack 25?”

“Did you say rack 25?”

“What did he say? I’m sorry I didn’t hear him”

“He said rack 25.”

“Yeah, that’s it. Rack 25!”

After a brief silence, they heard Ted yell, “\$299!”

“That will be \$239 with free alterations, if necessary.”

With disbelief the customer asked, “Did you say \$239?”

“Yup, that’s it. \$239. I think that’s a pretty good suit for the price,” said Fred as he straightened the new suit on the customer.

Thinking that he had better take advantage of this old guy who couldn’t hear very well, the customer quickly responded, “Yeah, that is a great suit for the money. I’ll take it. My wife will surely be pleased with such a great deal.”

“I’m sure she will,”

Fred and Ted had struck again. They had cleverly duped another fool. You see, the customer hadn’t bother to check that the same suit was selling at another men’s store just around the corner in the mall for only . . . \$199!

We might admire the shrewd sales technique of Fred and Ted, but what they had done was clearly dishonest. They had intentionally deceived the customer. They would never get a positive recommendation from the Better Business Bureau. They were not so much running a business as they were running a dishonest RACKET. They were crooks.

This is no way to live your life let alone run a business. Yet, that is exactly what Jesus seems to do in today’s Gospel. Jesus compliments a guy who cooked the books and ran a racket every bit as effective as that of Fred and Ted.

When we first hear this parable, our first impulse is to dislike the rich man. We know all about rich guys. He’s the CEO who lives in his McMansion, vacations in the Bahamas where he sits beside the pool, sipping his cocktails, talking on his cell phone to his stockbroker and making millions, while reducing the hours of many of his employees to part time so that he doesn’t have to pay for their health insurance. We despise guys like that. Our sympathy is with the little guy like the manager in this story.

Therefore, if some little guy, some Robin Hood, wants to cook the books and put one over on the boss, fine! However, the more attention we pay to this Robin Hood, we see the seedy side of his character too. He is accused of “wasting” his master’s money. The Greek word used here for “wasting” is the same word used to describe what the Prodigal Son did with his dad’s money in that parable. He blew it. He wasted it. It isn’t like this guy has been using this money to feed his wife and children, to provide for the kids’ education or to take care of his poor, sick mother. He wasted it! And he probably wasted it on fast horses and wild women! Now, he will have to pay up or get out.

He says to himself, “What am I to do? I am too lazy to do honest work like digging and I am too proud to beg.” He has been putting on airs, living high on the hog through his master’s money for so long, that the thought of falling backwards into poverty is more than he can bear.

So, he calls in those who owe his master. The swindle begins. A little **cooking the books** and no one will notice. “Master, I’ll be happy to turn in the books to you after a few . . . er, uh, . . . ADJUSTMENTS.”

He calls in one debtor who owes the master twenty thousand bucks. “Change your bill,” he says to him. “Make it ten and give me five.” Large amounts of money are being written off here. He is covering his bases, making sure he has got some chips to call in when he is looking for a place to stay. **Cooking the books** is not so much illegal as it is clever.

This Robin Hood whom we thought we loved so much at the beginning of the story is turning out to be just another thief. He’s not robbing from the rich to give to the poor. He’s fleecing widows in order to make sure he “maintains the life style to which he has become accustomed.” He’s just covering his bases.

Is THIS the person with whom we want to identify in this story, this lazy, thieving, cheating, disloyal liar? We love to see the rich get clobbered. We love getting even. But lies? Cheating? Stealing?

“And the master commended the dishonest manager.” End of story. The master has moved in this story from “You crook! You **cooked the books!** Now, turn over your books and get out!” . . . to . . . “You genius! A crooked genius, . . . but still a genius.”

Just when we get it all figured out . . . the good separated from the bad, the wheat from the chaff, the saved from the damned, in “in” from the “out,” . . . this master goes and praises this crooked manager. What is going on here?

We stumble through this parable looking for Mr. Good Guy, groping around trying to find just one good person with whom we can identify, . . . one good person like us . . . only to have this parable jump us from behind and nab us.

We often come to church and listen to parables like this one looking for labels to stick upon the good and the bad. However, by the end of the story, especially this story, we all get stuck. We assumed that the rich man was a bad man, simply because he was rich and we are not. We liked the little guy but were turned off with his dishonesty. Now we are confused. This parable has cut us loose from our moral moorings, set us adrift in a sea of relativity where people don’t act as we expect. This story dislocates us. It provides no clear answers. It only poses troubling questions.

Where are we in this story? We are the dishonest manager, managing our morals, wheeling and dealing, cooking the books, looking out for #1, willing to cheat if it will help. We are the master, condoning immoral behavior, secretly admiring the shrewd scoundrels of this world. We can’t afford to be too tough on their behavior because ours too is nothing to write home about. Just ask those closest to us. They have all the dirty details.

WE HAVE MET THE SCOUNDREL . . . AND THE SCOUNDREL IS US! Our face is all over this story. Our lives are a mess as we pretend to be something we are not. We need someone to save us.

Now we go back to this parable a second time looking not for a bad guy to despise and a good guy to imitate. This time we go looking for a savior, for someone to get us out of this mess we have created for ourselves.

There he is! What a surprise he is! Our savior is THE DISHONEST MANAGER! A respectable savior could never have loved and saved a crowd of rogues like us. Jesus became one of us in order to save us. He lowered moral standards and disrupted respectable moral order. He said that he came to settle up accounts between us and God. We got all cleaned up, put on a coat and tie, and scrambled to the front row at church trying to cook the books. Maybe we can make ourselves look pretty good after all.

But there is no fooling him. In the end he looks down and sees it all, all the times we have **cooked the books**, all our wheeling and dealing, the same kind of wheeling and dealing we did to nail him to the cross. He looks down upon us and we deserve to be clobbered. But, instead, he showers us with his grace. Instead he is the one who **COOKS THE BOOKS . . . FOR US** and declares “Father, forgive them for they know not what they do.”

Jesus trusts that his Father would sign on to his bold action. However, when Jesus breathed his last, it looked like his gamble had failed. Jesus’ **cooking the books** was a bust. But surprisingly on “the third day” God raised Jesus from the dead and declared to all of us scoundrels that because of Jesus our sins are forgiven. In spite of our embarrassing score card, nevertheless . . . we are “the children of light.”

This parable leads us into the strange, new world of the Kingdom of God. In this world God has cooked the books for us. With a new life and a fresh start, we are now free to be as bold, innovative and creative with our lives as the dishonest manager was with his. We can be shrewd, decisive and bold as we stick our necks out . . . volunteering our precious time in community service or, as some of us learned yesterday in the Spiritual Listening Workshop, taking the time to listen to those who are often forgotten and ignored. We lean over backwards in our daily lives and lending a hand to someone in need, offering a good word to the discouraged, even turning the other cheek to someone who has wronged us.

It is a strange, odd and outrageous way to live. However, in the Kingdom of God such **cooking the books** is a way of life.