

# Profit and Loss

# 14



**N**O ONE EVER CALLED HIM BY HIS FIRST NAME. To all his employees these many years, he was always Mr. Jeffries. It was a title that was initially steeped in the old days when first names were considered too forward for business relationships. Down through the years, though, it became a term of respect, an ultimate sign of how his employees felt about him.

It was a respect that went two ways. Mr. Jeffries had nurtured his manufacturing operation through forty years of change, always with an eye towards his workers, whom he viewed as a sort of extended family. It was one of the reasons he kept it a privately held business, refusing the multiple pressures to go public or to sell out to others who would inevitably take it public. The single plant in Northern Minnesota where it all started was now joined by facilities in 23 cities in 19 states, making it attractive to a host of multi-national groups.

Unlike most privately held firms, Mr. Jeffries had no heir apparent in his immediate family. Though he had sons and daughters, each had charted their own course outside the family business. Instead, the company relied on a solid mix of outside hires and promotions from within to create a management structure that remained flexible and responsive to market changes.

Still, even the competent management team often disagreed with Mr. Jeffries' resistance to going public, and his steadfast refusal to consider lucrative offers from potential buyers. In their minds, it was the only area where the company lacked the ability to respond to a

changing marketplace.

As Mr. Jeffries neared retirement, he spent a great deal of time and energy on succession planning, identifying with outside professional help, the member of his team most likely to retain his values while being able to run the operation. The candidate he decided on, though not unanimously approved by the senior management team, was a selection heartily lauded by most of them, and whose naming was greeted effusively by the rank and file workers. Mr. Jeffries, in failing health, could now step aside confident he had done everything he could to care for the employees in his company, and indeed to make it possible for the company to continue to exist after he was gone.

Two years of continuous grooming and gradual transfers of authority followed, with a near seamless transition playing itself out. Then tragedy struck. On a weekend ski trip, the heir apparent slid off the groomed paths and into the woods, with catastrophic results. He was pronounced dead at the scene.

The personal side of the tragedy was staggering, a sad twist with terrible impacts on the lives of the man's family, and a stunning effect on a workforce already intensely loyal to the new leader-to-be.

Even when the dust from the immediate, personal effects of the loss settled somewhat, another realization hit the company, and Mr. Jeffries in particular. Their succession planning really had put their eggs in only one

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basket. No contingency succession planning had seemed necessary, and none had been done.

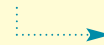
Now Mr. Jeffries was faced with responsibility no one else was able to shoulder immediately, but which his own health would prohibit him from shouldering for any length of time himself.

Mr. Jeffries turned to his peers, leaders of large organizations themselves whose friendship he valued as much for their shared experiences as their abilities. In a weekend session with a number of them who gathered to help him sort through his options, two strategies emerged: First, an immediate search for a replacement should begin, targeting the characteristics Mr. Jeffries' considered essential, especially the resistance to sell-off or going public. The group was not optimistic such a search would produce a viable candidate in the time frame the company faced. Second, and simultaneous to this executive search, Mr. Jeffries was encouraged by his peers to consider finding someone who would buy his firm on his terms, with the special protections he sought

for his workers. Again, the group felt these restrictions were dated or romantic or too paternalistic for a business the size of his operation, but they felt it was necessary for him to consider this path as well. To Mr. Jeffries' surprise, few of his closest friends felt comfortable with his decisions not to sell or go public previously, so they spent a great deal of energy trying to convince him to lift those restrictions in both the executive search and the search for a buyer. They even offered the opinion insiders might be candidates to run the company if he didn't require them to agree to keep it private. He continued to resist.

Time would prove their words prophetic. There were many candidates for the position, and many would-be buyers, but few of the really credible ones would agree to the terms Mr. Jeffries' preferred. As his health declined, Mr. Jeffries' now was faced with the realization time had run out.

What should he do? What factors should weigh in this decision?



## Scripture Passages

Genesis 2:7

Genesis 3:1-24

Revelation 2:7

## Introduction

Balance sheet analysis is a practice common to nearly all of us these days. Do the benefits outweigh the disadvantages? Do the pros outnumber the cons? What's in it for me? In a world that constantly measures return on investment, living a life that demonstrates the joy of being a follower of Christ is an urgent cornerstone to workplace evangelism. But living the life isn't merely enough, especially in the culture of our current workplaces. We've become a live-and-let-live society, one that argues faith is a private matter; that truth is relative; and morality is dependent on circumstance. In such a culture, merely living our lives quietly will not often attract others to Christ.

In fact, there are aspects of the Christian life that are very unattractive unless they're viewed from an eternal perspective. While this is less true in a free country like the

United States, it becomes increasingly true for Christians who live in cultures that disdain or are actively hostile to Christianity. And it's no secret even in free countries, workplaces and public places are increasingly hostile to the restrictive aspects of God's commandments.

Workplace evangelism often fails because it tries to present the premise a life surrendered to Christ has the inside track on material success and well-being. The so-called health/wealth Gospel, the idea the more faithful we are to God the more He's going to bless us with career success, good health and material prosperity, has no viable root in Scripture.

In fact, Jesus illustrated this point on many occasions during His time on earth by clearly pointing out to His followers that surrender to Him would mean trial and distress in this world.

The key, He always taught, is to measure profit and loss on an eternal scale. That's a message this world desperately needs, and it's one we have to capture for ourselves if we want to talk to successful coworkers who think they have no need for Christ.

But where do we begin?

## *In Depth*

Let's start with five principles that form the underpinning of an eternal balance sheet:

1. There is a supernatural realm beyond the limits of human understanding and experience. That supernatural realm is controlled by God, and His plan will ultimately triumph over evil.
2. Satan is a real being who seeks to thwart the will of God; seeks to lure Christians from being fruitful; and seeks to block others from knowing Christ.
3. God is in control of not only the supernatural world, but also the natural world. People often doubt this because of the chaos and pain in the world. The chaos and the pain were introduced by humans, not God...and if He stood up today and ended the story, a lot of souls would be left out of heaven.
4. Heaven and Hell both exist. If you don't believe in Heaven, then there's no balance sheet for you to assess. This is all there is to life and you'd better grab what you can. If you believe in Heaven, but don't believe in Hell, why make sacrifices here if we're all going to end up in the same place? Just as Adam and Eve were cast out of God's presence, so too will the same thing happen (but this time with eternal consequences) to those who don't call on the name of Christ during their time on Earth.
5. Not only do we get to be in the presence of God eternally, but there's also a series of rewards in heaven based on our faithful living here on earth.

Read Genesis 2:7 and Genesis 3:1-24.

Genesis 2:7 introduces us to the presence of two trees: the tree of the knowledge of good and evil and the tree of life. We'll see the tree of life again shortly, but for now, make a mental note of their existence at the beginning of the story of humans and God.

Genesis 3:1-24 is both an accurate historical recounting of how sin was introduced into the world, and an example of how sin is introduced into each of our lives. Why is it important to note the role Satan plays in our lives?

Theologians often talk about the first Adam and the second Adam in their writings. Lay Christians are often left to wonder what that means. What do you think it means?

First, the concepts are important because Adam, the first man, represented all of us with his choices. As our ambassador he freely chose to introduce sin into Creation, thereby tainting all humans by his choice. Now God is faced with a decision: Does He erase humanity because of its imperfection, or does He redeem it? His choice, of course, was redemption.

Enter the so-called second Adam. Just as one man served as an ambassador to introduce sin into the world and thus separate us from God, so the second Adam, Jesus Christ, would serve as our ambassador in paying for the sin that stains us all. The account we read here in Genesis 3 introduces us to human beings who are NOT ABLE to eat of the tree of the knowledge of good and evil and are not able to eat of the tree of life. There's an essence of "not yet ready" in the telling of the tale. You're likely asking why that's important.

Here's why: Read Revelation 2:7. (Remember, we've been introduced to the tree of life at the beginning of humanity's story in Genesis.) What jumps out at you about this passage? If you're having trouble figuring it out, re-read the last few verses of Genesis 3.

What we discover is the symmetry of God, as well as His everlasting sameness. The very elements of Creation we see in Genesis are still part of the vision John sees in Revelation. Except this time, human beings are called "overcomers" and Jesus gives them permission to eat of the tree of life, the very tree God says humans can't partake of in Genesis.

Not only does God restore us to His presence, then; not only are we sinless; but now we are given true victory over death, the right to eat of the tree of life that assures we will

live forever.

There it is. The information necessary for us to make a balance-sheet analysis of the value of surrendering to Jesus Christ: It's because we know how the story ends...in victory and eternal life.

Without that information, we're only able to make short-term assessments of profit and loss. Do I pursue my career and lose my family? Do I work extra hours that inhibit my spiritual growth and prevent me from teaching my children about God, or do I make sacrifices here and now that pay spiritual dividends later for me and for others?

Every action in this life has an effect on the life we live after death. For those who reject Christ their actions merely reinforce the punishment awaiting them (Revelation 20:11-15). The Bible speaks clearly on this matter: Fools grab what they can now and give no thought to the future. The wise put off immediate gratification in order to assure both security and prosperity in the future. Those who reject Christ, then, are choosing immediate gratification at a terrible cost to them eternally. While the concept seems abstract to them now, it will not seem abstract in the moments after death when they discover God really does exist...and He meant what He said about punishment.

For those who choose to surrender to Christ, though, the Bible teaches there is no punishment for the wrongs we do here on earth! Rather there is an awarding of crowns, or rewards, for the deeds done here that honored God (II Corinthians 5:10). This concept troubles some, who worry it lets Christians off too easily for living disobedient or lazy lives after they accept Christ. But Scripture is clear: God promises us the blood of Christ washes away our sins, that He moves them "as far as the east is from the west" (Psalm 103:12), and He will "remember our sins no more" (Hebrews 10:17). So, on God's balance sheet, those who've accepted His Son as Savior accumulate assets in eternity.

Having affirmed this, it is true Christians can suffer the loss of intended rewards at the final judgment. Our actions here on earth offer us the opportunity to lay up treasures in heaven. But when we choose to be lazy, disobedient or rebellious we erase those rewards from our cache.

Let's recap what we've learned so far:

1. The most important consideration in life is not how we're going to spend our time here on earth but where and how we'll spend eternity. Given the constant reminders of how quickly life can be taken, the wise see this as the primary decision in their lives.
2. Once we've accepted Christ, we now face a similar dilemma: Do we spend our earthly hours serving God, which may require surrender of some of the "good things" now, or do we "eat, drink and be merry," content to let the heavenly dividends dissipate?

For forward-thinking followers of Christ, those are persuasive arguments for living faithfully and being willing to sacrifice and serve. But what about the weaker Christians, or those who don't yet know Christ? Often, talking to them about eternal balance sheets falls on deaf ears. They need some evidence of a more immediate payoff.

In those instances, consider these two passages. What present payoff do they offer to Christians?

– II Corinthians 1:3-4

– II Timothy 1:7

Discuss these statements:

1. Knowing how the story ends (eternity) makes the stresses and trials of this world more tolerable.
2. Believing service and sacrifice rendered here merit rewards in eternity gives added meaning to that service and sacrifice.
3. Realizing we need tangible comfort while on earth, how does the Holy Spirit serve as another asset in the life of a believer?
4. What qualities of life are added to the equation for someone who knows there are absolutes on this side of heaven, and certainties on the other side of death?

We will never be able to explain to others why believing in Christ makes sense unless we first understand the reality of eternity. In fact, many of us rob ourselves of the joy and comfort available to us because we ignore both the supernatural presence and power of God now, and the truth of His ultimate triumph (and therefore ours as well).

Studying the balance sheet of faith means measuring every decision by its effect on eternity—ours and others. Such long-term thinking invites wise investment of our time, talents and resources, and pays dividends both eternally and also in the here and now.

A few years back I taught a fifth grade Sunday school class. During one of the classes I asked the students to write down the five questions they would ask Jesus if He walked

into our class the next week. About the same time, I also asked several groups of adults to write out their five questions. There was a marked difference in the questions asked. The kids' questions were all about eternity (What is heaven like? Will my pet be in heaven?), while the adults' questions were about the here and now (Why do bad things happen? How can I know if I'm in the right job? What do I do about...?)

The reason for the difference, I think, is kids for the most part feel secure in this world because their parents are running interference for them. Adults don't have that sense of security, and as a result their focus is on the temporary instead of the eternal.

Christians who measure life by the temporal or temporary have consigned themselves to a roller-coaster ride driven by circumstance and emotion. This not only makes our journey more difficult but also looks unappealing to coworkers trying to assess the impact of faith on our lives.

This week, begin to examine the decisions you're making from an eternal perspective. Then and only then can we find a way to talk to people about God who think they've got everything they need already.

## *Common Sense and Eternal Principles*

- The benefits of a relationship with Jesus Christ cannot be explained merely in terms of an earthly payoff.
- Living quiet lives of faith will not necessarily attract others to Christ.
- Jesus teaches us to persevere in this life and to measure profit and loss on an eternal scale.
- Heaven and Hell must be real to us if they're to be real to those we seek to introduce to Christ.
- God could end all suffering today if He wanted to; but in doing so He would cut some people off from their chance to be redeemed. Each day He waits, gives others a chance to spend eternity with Him.
- Every action in this life has an effect on the life we live after death.
- The Bible gives us the comfort of knowing how the bigger story ends—in triumph for those of us who know Christ.
- God understands this life can be stressful. To Christians He gives the Holy Spirit as comforter, teacher, and nurturer. This is an important asset in the balance sheet of life.
- Christians are given a spirit of power, not timidity. That's because they are now one with Christ.
- Boldness and confidence in an eternal outcome offer a solid foundation for living joyfully in times of duress and living peacefully in times of chaos. Those are balance sheet items every religion seeks, but which only Christians rest in.