

Best Practices

Work Before and After the Fall: A Project for the Managerial/Cost Accounting Course

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Lemler gives an overview of how he uses a discussion on pre-fall and post-fall work to integrate faith with the managerial/cost accounting course.

Introduction

The difficulty of integrating faith and learning is something I am reminded of when I teach managerial/cost accounting. Given that the objective of managerial accounting is to provide information that contributes to the efficient operation of organizations, I can fit managerial accounting within the broader context of stewardship. With the emphasis on stewardship in passages like the parable of the talents in Matthew 25:14-30, this provides a fall-back position for integrating faith and learning. Being unsatisfied with this position, I continue to search for other means of integrating faith and learning. The project I sketch in the remainder of this paper is a result of this ongoing search.

I introduce the project by asking students if work, as we understand it in a post-fall world, existed in the pre-fall garden of Eden.

Life in the Garden Before the Fall

Phase One considers whether the first humans had duties and responsibilities similar to those of employees in modern-day organizations. Students find that immediately after God created male and female in Genesis 1:27, He commanded them to subdue the earth and have dominion over “every living thing that moves on the earth.” (All Scripture quotations are from the English Standard Version.) In the parallel account of Genesis 2:15, they find that “The LORD God took the man and put him in the garden of Eden to work it and

keep it.” A few verses later, in verse 20a, they find that “The man gave names to all livestock and to the birds of the heavens and to every beast of the field.” A search of secondary literature reveals that “More fundamentally, however, ‘name’ is that which 1) reveals the true nature of its bearer (I Samuel 25:25), so that to know the name is to know the person (Psalm 9:10), or 2) designates the relationship that exists between entities, especially between God and his people (II Chronicles 7:14; Isaiah 43:6)” (Hawthorne, 1986). Thus, naming the animals, capturing the essence of each type of animal, is a daunting task, requiring care, creativity, and perseverance.

Based on this examination of Genesis 1 and 2, students reasonably conclude that the first humans had duties and responsibilities similar to those of employees in modern-day organizations. But, did the first humans work in the way that we think of employees working in modern-day organizations? Answering this question requires that students move on to an examination of Genesis 3.

The Fall and Its Consequences

After Christ’s atoning work on the cross, one can argue that

the fall is the second most significant event in history. The fall was catastrophic, fatally altering the extent to which God’s image remained in human beings in a way that only Christ’s atoning work can repair. Understanding this consequence of the fall is important for determining whether work existed in the pre-fall garden of Eden.

The tree of the knowledge of good and evil was a literal tree in a literal garden, yet it was more than that, as the tree and its fruit also represented finite creation. Thus, in choosing to eat the fruit of the tree, Adam and Eve chose to look to finite creation, instead of the infinite Creator, as the ultimate source of security and contentment. Comparing Genesis 3:6 with I John 2:16 helps students understand the significance of Adam and Eve’s choice. Genesis 3:6 notes that the tree was: 1) “good for food,” 2) “a delight to the eyes,” and 3) “to be desired to make one wise.” Similarly, I John 2:16 describes the world as including: 1) “the desires of the flesh,” 2) “the desires of the eyes,” and 3) “pride in possessions.” Now students consider how this change in orientation — looking to finite creation, instead of the infinite Creator, as the ultimate source of

security and contentment — changes the nature of work or the motives that underlie work.

Students next consider the curse that follows the fall. Given that working and keeping the garden was an agricultural enterprise, the curse brought radical change. Genesis 3:17b-19a notes that: 1) the ground was cursed, with thorns and thistles appearing, and 2) working the ground to produce food became difficult, requiring both pain and sweat. Thus, the consequences of the curse changed the nature of work.

The Nature of Work Implicit in Managerial/Cost Accounting Texts

I introduce this assignment during the middle part of the course. Once students reach this point, they are in a position to examine whether a worldview is implicit in the tools and techniques covered in a managerial/cost accounting text. This step is easier if students have had an economics course prior to the managerial/cost accounting course.

By describing the labor transaction as an event where an individual sells time to the firm in return for compensation, I make a connection with the change in

orientation that happened with the fall. If fallen human beings look to finite creation as the ultimate source of security and contentment, and money is the medium through which humans acquire pieces of finite creation like houses and cars, then compensation is the primary motive for seeking employment. It follows that any job redesign allowing a greater per-hour rate of compensation is a positive change. This is consistent with the redesign of pin production detailed by Adam Smith in *The Wealth of Nations*. More generally, this is consistent with the introduction of the assembly line method of production and the information provided in managerial accounting reports.

From this perspective, once an individual sells time to a firm for compensation, the time no longer belongs to the individual. Instead, it belongs to the firm, making questions about job satisfaction irrelevant. I ask students to search their textbooks for examples of tools and techniques where job satisfaction is an important component in evaluating the performance of the organization. Even the chapters that deal with employee evaluation and motivation do so from the perspective that

evaluation and motivation are both tied to compensation. Here, I count on students with prior coursework in management, organizational behavior, and/or human resources to help with a transition. These students suggest that, regardless of the orientation implicit in the managerial/cost accounting textbook, there is more to the labor transaction than exchanging time for compensation. This requires a return to Genesis 1-3.

The Presence of God's Nature in Fallen Human Beings

Based on the creation accounts of Genesis 1 and 2, God gains satisfaction from engaging in creative activity. Seven times the creation account of Genesis 1 is punctuated with the observation “And God saw that it was good” (4a, 10b, 12b, 18b, 21b, 25b, and 31a). The only variations on the wording occur in 4a, where “God saw that the *light* was good,” and in 31a, where, commenting on the entire creation project, “God saw everything that He had made, and behold, it was *very good*” (italics added). Regarding the creation of light, it is significant that God does not create darkness. Instead, “God separated the light from the darkness” (4b). It is also

significant that God does not evaluate darkness as “good.” Regarding comment on the entire creation project, we can understand an evaluation of “very good.”

It follows that when “God created man in His own image” (27a), He passed on the capacity to gain satisfaction from engaging in creative activity. It is in this sense that work did not exist in the pre-fall garden of Eden. When God commanded the first human beings to subdue the earth and have dominion over “every living thing that moves on the earth” (28b), He was commanding them to engage in satisfying activity; he was not commanding them to work. Similarly, in the Genesis 2 account when “The man gave names to all livestock and to the birds of the heavens and to every beast of the field” (20a), Adam was engaging in satisfying activity; he was not working.

While the consequences of the fall were catastrophic, the fall did not completely obliterate God's image in human beings. Thus, the extent to which individuals desire something more from the labor transaction than compensation, the extent to which individuals want work to be creatively fulfilling, is testimony to the residual presence

of God's image in fallen human beings.

Students consider what is missing from their managerial/cost accounting textbooks and what is missing from the economic worldview that implicitly underlies their managerial/cost accounting textbooks. Students with prior coursework in management, organizational behavior, and/or human resources consider perspectives from these disciplines from a biblical perspective. Students better understand managerial/cost accounting from a biblical perspective.

Being Salt and Light

Beyond a better understanding of managerial/cost accounting from a biblical perspective, students better understand their places as redeemed children of God in a fallen world. As redeemed children of God, we no longer look to finite creation as the ultimate source of security and contentment. Instead, we look to the Creator. Beyond that, through the process of sanctification, God's image is gradually recreated in us, and the residue of the fall is gradually eradicated. Thus, we are better able to

understand work as an opportunity to gain satisfaction from engaging in creative activity. Still, we live in a fallen world, a world groaning to be set free from the curse (Romans 8:20-23). We have not reached the point where "we shall be like Him, because we shall see Him as He is" (I John 3:2b).

Though we share the same fallen world, relative to fallen human beings, we are in a superior position for understanding and approaching work from a pre-fall perspective. This provides us with the opportunity to stand out in the workplace, the opportunity to be salt and light. Sprinkling salt and shining light in this manner provide a foundation for sharing the gospel message — for carrying out the Great Commission.

Reviewing the Project

I have used this project in various formats in the managerial/cost accounting course. Across the range of formats, students have indicated that the project added value, helping them understand both managerial/cost accounting and their role in the workplace from a biblical perspective. The formats have included 1) a research project that was a

significant portion of the course grade, 2) incorporating the various points into course lectures, with the material being covered on class examinations, and 3) a series of devotionals offered over the course of the semester. While I have only used the project in the managerial/cost accounting course typically required of accounting majors, the project may be adaptable to courses in management, organizational behavior, human resources, and/or production and operations management.

The perspective from which this project views the fall differs from the perspective taken in required Bible and theology classes. Understanding the effect of the fall on business topics is a place where Christian business faculty have a comparative advantage. We are better able to develop this perspective when we build on the foundation laid by biblical studies faculty. Given our desire to understand the effect of the fall on business topics, we explore details that biblical studies faculty properly pass over. Alternatively, biblical studies faculty explore details that we properly pass over.

As some of the theological clues in the project sketch reveal, I am a conservative evangelical.

That being said, I believe the project represents a valuable addition to any managerial/cost accounting course taught in a generally evangelical setting. It is in this spirit that I offer this project sketch for consideration. Additionally, I welcome any feedback you may have to offer.

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