

**EXPLORATION OF THE FIRST OFFERING IN
GENESIS 4:1-5 USING AN ACCOUNTING
HERMENEUTIC: WHY WAS CAIN'S
OFFERING NOT ACCEPTED?**

A Thesis Presented to the
Faculty of Malua Theological College

In Partial Fulfilment of the
Requirements for the Degree
Bachelor of Divinity with Honours

by

Fetu Fetu

July 2020

**CONSENT FORM FOR THE RETENTION AND USE OF THE
THESIS**

I, _____

agree that the thesis be accessible for the purpose of study and research in accordance with the normal conditions established by the Malua College Librarian for the care, loan and reproduction of the thesis.

Signature: _____ Date: _____

ABSTRACT

This paper will attempt to re-read Genesis 4:1-5, the first story of offerings from an accounting perspective to provide another biblical interpretation. This reading intends to address the narrative gap of why God gazed upon Abel's offering and rejected Cain's offering.

In doing so, I will attempt to appropriate my own experience and background on the traditional understanding of the selected biblical text in Genesis 4:1-5, regarding the offerings of Cain and Abel. The traditional understanding involves promoting Abel as the faithful herdsman offeror whom all readers should imitate as offerors, yet Cain is depicted as the evil farmer offeror whom all readers should avoid. This appropriation is problematic however, as it paints a dismal picture for all offerors whom can give no more than their respective occupation allows them. Cain gave an offering from the fruits of his labour and it was rejected by God. Surely, some offering is better than no offering at all?

This reading hopes to provide another perspective on the Cain and Abel story, particularly their offerings through the hermeneutic of accounting. Thus, encourage readers to appropriate their own perspectives and experiences on the biblical text to make sense of the first offerings.

DECLARATION

I declare that this work has not used without due acknowledgment of any material that has been previously submitted for a degree or diploma in another institution. I also declare that the work has not used any material, heard or read, without proper acknowledgment of the source.

Signed: _____

Date: _____

DEDICATION

This work is dedicated to my dear wife Ilaisa

And our children Faith Vanna, Grace Talalelei and Joy Tofuola

And also, to

My beloved parents

Ulufia & Si'iolo

TABLE OF CONTENTS

Acknowledgments	viii
List of Abbreviations	ix
Chapter 1 Introductory Chapter	10
1.1 Introduction	10
1.2 Purpose of Thesis	10
1.3 Brief Summary of Genesis 4:1-5	11
1.4 Why was Cain's offering not accepted?	12
1.5 Literature Review	13
1.6 Chapter Outlines	18
1.7 Summary	19
Chapter 2 Methodology	20
2.1 Introduction	20
2.2 Hermeneutics	20
2.3 Accounting Hermeneutic	24
2.4 Accounting Characteristics	25
2.4.1 Objectivity	25
2.4.2 Timeliness	25
2.4.3 Measurability	26
2.4.4 Comparability	26
2.4.5 Full Disclosure	26
2.5 Accounting Equation	27
2.5.1 Assets	27
2.5.2 Liabilities	27
2.5.3 Owners' Equity	28

2.6	Narrative Criticism	28
2.6.1	Characters	30
2.6.2	Plot	30
2.6.3	Setting	31
2.6.4	Purpose of Narrative Criticism	31
2.7	Summary	32
Chapter 3 Exegesis		33
3.1	Introduction	33
3.2	Accounting Characteristics	33
3.2.1	Objectivity	33
3.2.2	Timeliness	35
3.2.3	Measurability	36
3.2.4	Comparability	38
3.2.5	Full Disclosure	39
3.3	The Accounting Equation	40
3.3.1	Asset	40
3.3.2	Liability	44
3.3.3	Owner's Equity	48
3.3.4	Double-Entry Accounting	48
3.3.5	Gods Contribution	50
3.4	Summary	51
Chapter 4 Conclusion		54
Bibliography		58

Acknowledgments

Ia fa'ateleina pea le Agaga fa'afetai ile Atua i lona alofa ma lona agalelei. All honour and glory be unto you o Lord!

Firstly, I would like to acknowledge the guidance and support of my supervisor Rev Dr Arthur Wulf; Thank You so much for your continuous encouragement, patience and endless supply of wisdom and knowledge.

I would also like to thank the Old Testament staff; Rev Makesi Ne'emias, Rev Dr. Samasoni Moleli, Rev Dr. Malutafa Leaupepe Fa'alili, Melepone Isara for all the resourceful insight shared during seminars, and our random small talks. To the Principal Rev. Ma'afala Lima and staff of Malua Theological College; thank you all for the support and academic guidance you have provided. To my Spiritual Parents Rev Makesi and Torise and our Malua *auaiga* and class mates, *fa'afetai le tapua'i ma le lagolagosua.*

To our parents, Ulufia and Siiolo Fetu and Leafioaga Samoa, *Fa'afetai tatalo, Malo le tapua'i!* To our brothers and sisters both in New Zealand and Australia and your respective partners; thanks for all your prayers and support. *Fa'amanuia le Atua.* I would also like to express my sincere gratitude to our *aulotu*, Rev Iaeva and Fa'afouina Lagaia & EFKS Tullamarine, as well as EFKS Otahuhu, *faafetai i lo outou alofa.*

To everyone who contributed to this work in one way or another, whom are too many to be named; *fa'afetai, fa'afetai, fa'afetai tele lava!*

Last but not least, to my wife and children. This is our work together as a family.

God Bless you all.

List of Abbreviations

BDB	Brown-Driver-Briggs' Hebrew and English Lexicon
BHS	Biblia Hebraica Stuttgartensia
CCCS	Congregational Christian Church Samoa
CPA	Certified Practising Accountant
Gn.	Genesis
LXX	Septuagint Version
NIV	New International Version
NT	New Testament
NRSV	New Revised Standard Version
NZICA	New Zealand Institute Chartered Accountants

Chapter 1

Introductory Chapter

1.1 Introduction

This Chapter serves as an introduction to this study. Here I will outline the necessary information to understanding this thesis. I will firstly discuss the rationale behind this study. That is, to state the purpose of the thesis which is to provide another reading of the first offering using an accounting hermeneutic. Following that, I will provide a brief summary of the narrative from our selected text, Genesis 4:1-5, regarding the narrative of Cain and Abel and their offerings. Furthermore, I will explore the narrative gap within the text, why Cain's offering was not accepted? Then, I will undertake a literature review engaging other scholarly opinions in regards to the narrative gap and consider their perspectives. Moreover, will be a brief summary of the hermeneutical approach and the interpretive tool which I will employ to read the text; namely the accounting hermeneutic whilst using narrative criticism. Lastly, will be an outline of the chapter contents of this thesis followed by a summation of this chapter.

1.2 Purpose of Thesis

The purpose of this thesis is to firstly provide another reading from the lens of an accountant. Moreover, it presents an ideal opportunity to provide further discussion on the topic of offerings. This is the first offering of any kind within the bible. The narrative of Cain and Abel can imply that there is a certain standard for an acceptable offering, which is to give whole, thus can mean everything. However, in reality to give everything

is not practical. Hence, the need to relook into this first offering from an Accounting perspective, as Karl Marx once said, the base of society is the economy.¹

1.3 Brief Summary of Genesis 4:1-5

The narrative account begins with the brief genealogy of Adam and Eve's family; "And the man knew Eve his wife."² Knew is another way of saying to have intercourse.³ This interaction causes the family to grow with the addition of a child. Accordingly, Cain is introduced as the initial offspring of Adam and Eve in the first verse. The plot unfolds to reveal the arrival of a second child, Abel in the next verse. Thus, the first family is introduced. Both sons and their respective occupations are also disclosed in the latter part of verse two; Abel is to manage the livestock and Cain is to work the land. The vocation assigned to Cain the older brother is the continuation of his father's work instructed by God in the prior narrative which was, to till the ground.⁴

Following that in the third and fourth verses are the offerings. Cain presents his offering first, using fruits from the ground which was directly related to his occupation of farming the land. Afterwards, Abel's offering is described as the firstlings of his flock,

¹ Mark Skousen, *The Big Three in Economics – Adam Smith, Karl Marx and John Maynard Keynes*. (New York, United States of America: M.E. Sharpe, 2007), 109.

² Genesis 4:1, in the *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

³ Barry L. Bandstra, *Genesis 1-11 A handbook on the Hebrew text*. (Waco, United States of America: Baylor University Press, 2008), 226.

⁴ Genesis 3:23, in the *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

their fat portions. In the latter part of the same verse reveals God's response to Abel's offering, "the Lord had regard for Abel and his offering."⁵

In contrast in the following verse, revealed God's opposing reaction for Cain's offering; "but for Cain and his offering he had no regard."⁶ The conjunction but leads to a comparison of God's contrasting reaction for Cain's offering as opposed to God's favorable reaction to Abel's offering. As readers of the narrative who are curious for the reason of God's unfavorable response, the text leaves us to speculate for ourselves, as there is clearly no reference of a reason as to why God did not favor Cain's offering. This brings us to the issue, the reason for God favoring Abel's offering but not Cain's remains unclear.⁷ "This lack of detail creates a gap which consists of two problems, one on the narrative level and the other theological."⁸

1.4 Why was Cain's offering not accepted?

The traditional view and common presuppositions tend to take the position that God favoured Abel's offering over Cain because it was Abel's best from what he was assigned to do or from what he was given. It is noted that God gazed at the offering given by Abel. The only difference for Cain is the particle negative not, thus not gaze at the offering given by Cain. There is no explicit reason from the text as to why Cain's offering was not

⁵ "Genesis 4:4."

⁶ "Genesis 4:5."

⁷ Ben C. Ollenburger, *Creation and Peace: Creator and Creature in Genesis 1-11*. (Elkhart, United States of America: Eisenbrauns, 2009), 143.

⁸ John Byron, *Cain and Abel in Text in Tradition - Jewish and Christian interpretations of the first sibling rivalry*. (Leiden, the Netherlands: Koninklijke Brill NV, 2011), 39.

accepted, yet Abel's offering was accepted with no clear reason provided as well. Thus, a narrative gap is presented in relation to the first offering, which I would like to explore.

1.5 Literature Review

Old Testament and biblical Scholars have various views on the issue identified above concerning the divine acceptability of Abel's offering and rejection of Cain's offering. These scholars were chosen on the basis of relevance to the narrative gap.

Karolien Vermeulen affirms a narrative gap is indeed present within the story of Cain and Abel.⁹ Vermeulen who focuses on biblical ambiguity in her textual analysis concludes that it is the ambiguity in the story, particularly the meaning of Abel's name (nothing) which causes the gap.¹⁰ Abel's character represents nothing in the story plays out to be anything but nothing.

Joel N. Lohr uses textual criticism to read the Cain and Abel story.¹¹ Lohr acknowledges that the different sets of text portray different interpretations of the characters particularly Cain. For example, the Septuagint sets Cain's offering as negative (1 John 3:12) and portrays Abel's as approved (Hebrews 11:4).¹² Lohr believes that the New Testament writers also promote hatred of Cain to cater to their Christian audience. Lohr posits that the reader should allow the "Masoretic Text to have a greater voice in

⁹ Karolien Vermeulen is a Doctor of Jewish studies at the University of Antwerp in Belgium

¹⁰ Karolien Vermeulen, "Mind the Gap: Ambiguity in the Story of Cain and Abel," *Journal of Biblical Literature* 133, no. 1 (2014): 42.

¹¹ John N. Lohr is an award-winning author and is the Dean of Religious Life at the University of the Pacific in Stockton, California. Lohr's teaching and research centres around the Torah/Pentateuch, as well as Interreligious Dialogue.

¹² Joel N. Lohr, "Righteous Abel, Wicked Cain: Genesis 4:1-16 in the Masoretic Text, the Septuagint, and the New Testament," *The Catholic Biblical Quarterly*, 71 (2009): 485.

our discussions more generally (even correcting NT ideas when required), we might create greater theological space for meaningful Jewish-Christian dialogue.”¹³ This is also the space that allows for such dialogue as the accounting hermeneutic reading.

Tom Thatcher uses a social historic concept called social memory to analyse the story of Cain and Abel.¹⁴ Social memory is used by historians and theologians alike to explore the connection between the social identity and historical memory of a particular group. Thatcher believes the New Testament writers purposely used the LXX reading of Cain and Abel to evoke meaning which could be used by members of the early Christian church to make sense of what was happening in their respective context. For example, early Christians remembered Cain as the representative of those who claimed to serve God but wilfully rejected God, associated with Jews or Christians who fell away to apostasy.¹⁵ An allegory was formed to portray Abel as the righteous faithful sacrificial offeror who represented the Christians whereas Cain was depicted as the evil disobedient murderer who represented the Judaism religion or the Roman authority. Thatcher posits that the LXX text and New Testament are biased towards Abel’s character as it suits their agenda. Thus, supports that Cain’s character is ambiguous.

John J. Allen analyses the text using an anthropological perspective using a combination of textual, historical and cultural methodology.¹⁶ Allen is of the opinion that the ascription of J Source to the text warrants an anthropological reading of the Cain and

¹³ Ibid., 496.

¹⁴ Tom Thatcher is a Professor of biblical studies at Cincinnati Christian University.

¹⁵ Tom Thatcher "Cain and Abel in Early Christian Memory: A Case Study in the Use of the Old Testament in the New," *The Catholic Biblical Quarterly* 72, No. 1 (2010): 741.

¹⁶ John J. Allen is a lecturer at Duquesne University in Theology in Pittsburgh, United States of America.

Abel sacrifices.¹⁷ Allen applies an anthropological study of the vocations both from a cultural perspective and also from a historic perspective. Pastoral nomadism (movable property represented by Abel) and sedentary agriculturalism (immovable property represented by Cain) were occupations reflective of the cultural and historic context in which the writer existed. Allen posits that the induced meaning applied to Cain and Abel's names were indicative of the nature of their vocations. Cain as a representative of farmers, were viewed as permanent city dwellers concerned with hierarchy, status and acquiring wealth. Whereas, Abel is a temporary hill country settler concerned with having just enough (close to nothing) as they are always on the move. Hence, the reason why Cain and Abel's characters are portrayed that way.

John Barton uses Narrative Criticism to read the story.¹⁸ Barton pays special attention to the characters and posits that the story is about Cain. Abel is merely a passive character. But unlike Allen above, Barton does not see an age-old rivalry between pastoralists and farmers' evident within the text.¹⁹ Thus, story is not about vocations but more so about the character of Cain and his sinful nature.

Regina Schwartz bases her book of *The Curse of Cain* on the model of scarcity and plenitude.²⁰ Regina posits that the narrative gap is because God is a Monotheistic God who not only "demands loyalty to himself but conferred his favour on one offering

¹⁷ John J. Allen, "The Mixed Economies of Cain and Abel: An Historical and Cultural Approach," *Conversations with the Biblical World XXXI* (2011): 36.

¹⁸ John Barton is an English Anglican Priest and a biblical scholar who served as the Oriel and Laing Professor of the interpretation of Holy Scripture at the University of Oxford.

¹⁹ John Barton & John Muddiman, *The Oxford Bible Commentary* (Oxford, United Kingdom: Oxford University Press, 2001), 45.

²⁰ Regina Schwartz is a Professor of Religion and Literature at Northwestern University and an award-winning writer for work on the Hebrew Bible.

alone.”²¹ Thus, implies that there was a scarcity of blessings, goods, land, labour and resources. Hence the reason why Cain is full of hatred and violence as blessings conferred onto Abel alone.

However, Robert W. L. Moberly sympathises with Schwartz work above but considers that a believer cannot simply attribute the reason for rejection solely to God then detach altogether from the bible and God as a response.²² Schwartz believes that as believers of God, “one should not rationalize injustice or oppression but rather to express trust and hope that within a difficult world, it remains possible to respond constructively and in life-giving ways.”²³ In other words, Moberly is saying rather than blaming God for the rejection, onus rests with Cain to be more responsible for his actions.

Sidney Breitbart findings are also of interest.²⁴ Breitbart uses Narrative criticism to analyse the Cain and Abel story. Breitbart similarly to Barton, focuses his attention on the narrative element of characters as well. Breitbart posits that it’s not so much that Cain did wrong because of the nature of his offering but rather because Cain was given a choice to correct his offering but he refused to do so.²⁵

²¹ Regina M. Schwartz, *The Curse of Cain*. (Chicago, United States of America: The University of Chicago Press, 1997), 3.

²² Robert W. L. Moberly a Professor of theology and biblical interpretation at Durham University in England.

²³ Robert W. L. Moberly, *The Theology of the Book of Genesis*. (Cambridge, England: Cambridge University Press, 2009), 101.

²⁴ Sidney Breitbart is a Doctor in Jewish thought.

²⁵ Sidney Breitbart, “The Cain and Abel Narrative: its problems and lessons,” *Jewish Bible Quarterly* 32, No. 2 (2004): 123.

Cain's actions however are interestingly reviewed in light of the psychological lens of Philip Culbertson.²⁶ Culbertson makes the observation that Cain is the product of his mother's narcissism and his father's shame. His mother's narcissism of producing Cain with God triggers Cain's hunger to be attached and accepted by God. This causes Cain to bring an offering to God. Hence why Cain is so dejected when God does not gaze at his offering. Furthermore, his father Adam's disobedience in the garden of Eden brought shame upon their family. This shame was a stigma for his children, particularly Cain.

One can conclude that the literature review endorses the fact that there is indeed a narrative gap in the story, as per Vermeulen. In light of the scholar's findings, it is evident that Cain's character plays an integral part within the story as per Barton, Moberly and Breitbart. In addition, Lohr, Thatcher and Allen all agree that Cain's character is a victim of premeditated anti-Cain interpretation. Schwartz attributes the narrative gap to the Character of God, a monotheistic God who can only choose one offering. Whereas Culbertson posits that Cain's character is a product of his family past. All in all, the literature review produced a vast array of reviews which were largely influenced by their respective backgrounds and variant perspectives. Such diversity in literature creates ample space to dialogue and provide theological discussion. Thus, it is not my intention to exhaust the literature on the passage but rather to identify the gap and the conversation on the issue of susceptibility of Abel's offering over Cain's sacrifice.

²⁶ Philip Culbertson who is a doctor of theology at the University of Auckland. Culbertson also taught Psychology and talks about the effects of psychology on the story.

1.6 Chapter Outlines

Chapter one is the introductory chapter which briefs the reader on the narrative story of Cain and Abel in Genesis 4:1-5. The reader is then lead towards the narrative gap, regarding why Abel and Cain's offerings were accepted or rejected without reason. The reader is then informed about the literature review from the wide range of scholars on what they have to say about the issue. Lastly are the chapter outlines and the respective summary.

Chapter two is the methodology which involves the use of the accounting hermeneutic in alliance with the narrative criticism. I will firstly provide a brief background on the art of hermeneutics using the study of Schleiermacher, Heidegger, Gadamer and Ricoeur. I will then expand on the accounting characteristics and concepts which I will use to analyse the story of Cain and Abel; objectivity, timeliness, measurability, comparability, full disclosure and the accounting equation concept. The reader will also be briefed on the background, definition and the intended use of narrative criticism within the methodology. Lastly will be the summary of this chapter.

Chapter three is the exegesis of the passage using the methodology discussed in Chapter two. I will inherit the distanciation theory of Ricoeur and appropriate my accounting presuppositions on the autonomous text of Genesis 4:1-5. I will use the narrative criticism features of narrator, characters, plot and setting as data to evoke new meaning on the text from my accounting hermeneutic.

Chapter four is my conclusion in which I will link all the summaries of each chapter. I will then compare my findings in the exegesis against the scholarly opinions in the literature review. Finally, I will make relevant comments about offerings as an academic discussion but at the same time, acknowledge the relevancy in regards to our church as a whole.

1.7 Summary

In summary of our introductory chapter, one can state that the literature review has validated both the issue and the purpose of the study, which is to explore the narrative gap and to prompt further discussion on the topic of the first offerings by re-reading the story from an Accounting hermeneutic.

Chapter 2

Methodology

2.1 Introduction

In this Chapter, I am going to explain the methodology, around the hermeneutic which I will employ to analyse the story of Cain and Abel. Firstly, I will define what a hermeneutic is and what it means to the reader as a way to read the text. I will then explain my accounting hermeneutic. In addition, I will include a brief background on the narrative criticism followed by its purpose and its intended use within the methodology. Narrative criticism will be used to gather the necessary data to analyse the text through the use of the accounting characteristics and concept.

2.2 Hermeneutics

In this section I will provide a brief background on hermeneutics with reference to the works of Friedrich Schleiermacher, Martin Heidegger, Hans-Georg Gadamer and Paul Ricoeur. Hermeneutics is the study of theories of interpretation and can be considered another approach of reading the biblical text. It involves using our intellects and our experiences to try and make sense of a given text.

Schleiermacher defined hermeneutics as not rules of interpretation but as “the art of understanding”.¹ Schleiermacher assumes that there are two dimensions involved in the process of understanding, which are the subjective dimension and the objective dimension. The objective dimension is also referred to as the grammatical aspect. This is viewed as the art of finding the particular sense of a certain discourse in the language.

¹ Anthony C. Thiselton, *Hermeneutics An introduction*. (Grand Rapids, Michigan: William B. Eerdmans Publishing Company, 2009), 149.

The subjective dimension is also known as the psychological aspect, which is comprehending the unity of the text and the major parts which make up the whole text. Both dimensions of interpretation are of equal importance. Schleiermacher posits that every understanding is based on a preliminary understanding of what the text is about. The Germans call it pre-understanding. It requires putting oneself in the position of an author.² Thus, the text is the expression of the subjective thoughts of its author and interpreters must try and put themselves within the authors world to try and understand the author better than the authors understood themselves.

Hermeneutics according to Heidegger was based on being and time. In other words, Heidegger places importance on experience and context. Heidegger believes that humans encounter life as Dasein, being (human) who exists in the world in their respective particular time. Thus, Dasein are subjects determined by their worldly experience and time. Dasein understands and interprets something like being and does so with time as its viewpoint. Thus, there is emphasis on historicity (that everything is conditioned by its situatedness or given place in history). It places importance on my *being* as a member of the CCCS of Samoan ethnicity from an Accounting background situated as a theological student here in Malua within the twenty first century. Heidegger refers to the notion of the question of being, which encourages readers to ask critical questions to develop their thinking and understanding of their own being.

Heidegger also states that understanding of language is a human instrument for communication of both their respective feelings and of their worldviews which guide them. The interpretation of the reader about the text is what matters; Heidegger says that

² Anthony C. Thiselton, *Hermeneutics An introduction*. (Grand Rapids, Michigan: William B. Eerdmans Publishing Company, 2009), 154.

“interpretation is never free from presuppositions.”³ The process of “text-understanding is always fuelled by the reader’s pre-understandings and by his or her interest in participation in the meaning (Sinn) of the text”.⁴

Sinn (sense) is the process of intelligibility, which is reasoning and understanding something or a text in this context. Heidegger believes that intelligibility is always already affected by the pre-judgments of the reader. Thus, sinn cannot be found outside the human context. Rather, sinn is affected by experience and belongs only to Dasein who alone determines the text to be either meaningful or meaningless.

Gadamer brought the fusion of the two horizons theory in regards to the study of Hermeneutics. Gadamer states that understanding took place at the fusion of two or more horizons. The horizon referred to a range of vision from a particular viewpoint. The horizon represented worlds of meaning. For example, a text could represent one horizon and a reader could represent another horizon. Interpretation took place when there was a fusion of the reader and the text.⁵

Paul Ricoeur also contributed to the study of Hermeneutics. Ricoeur touched on the theory of distanciation in the text. Distanciation was the reader distancing themselves from the text to ensure autonomy. Ricoeur said it was important that there was distanciation between the act of writing and the act of reading. “The text must be able to decontextualize in such a way that it can be recontextualise in a new situation, as

³ David Jasper, *A Short Introduction to Hermeneutics*. (Louisville, United States of America: Westminster John Knox Press Ltd, 2004), 22.

⁴ Werner Jeanrond, *Theological Hermeneutics Development and Significance*. (St Edmunds, Suffolk: SCM Press Ltd, 2002), 65.

⁵ Anthony C. Thiselton, *Hermeneutics An introduction*. (Grand Rapids, Michigan: William B. Eerdmans Publishing Company, 2009), 226.

accomplished by the act of reading.”⁶ This ensures that the text and readers are autonomous, separate and distinct entities. Distanciation allows the reader to appropriate their own autonomous views on the autonomous text, free from the influence and possible intentions of the author. Ricoeur regarded this distance as the essence of the hermeneutical act of the reader’s appropriation of the text.

Therefore, the reader brings their respective appropriations that involves their own experience and background. This is known as the surplus of meaning in the text – “the intended meaning plus the unintended meaning. Moreover, surplus of meaning entails not only unintended information about the speaker, but his or her whole world.”⁷ One may ask the question if hermeneutics is even needed? The simple answer is no, but we are dealing with the bible which is not only a divine book but a human book. It was written by humans, thus the need for a humanistic approach, which “transposes our customary interpretive routines to our reading of the bible.”⁸

In other words, it is about the reader transposing and fusing his worldly experience with the text to help make more meaning to the text of the bible. Although I have many hermeneutics or lenses of worldly experience I can choose to transpose from, I have decided to use an Accounting hermeneutic to appropriate another meaning to the text. Thus, I will bring forth my understanding that involves my experience and background in accounting to look at the narrative of Cain and Abel. That is, a world of objectivity,

⁶ Anthony C. Thiselton, *Hermeneutics An introduction*. (Grand Rapids, Michigan: William B. Eerdmans Publishing Company, 2009), 171.

⁷ Alexander S. Jensen, *Theological Hermeneutics SCM Core Texts*. (St Albans Place, London: SCM Press, 2007), 146.

⁸ Walter C. Kaiser Jr, Moises Silva, *An Introduction to Biblical Hermeneutics the search for meaning*. (Grand Rapids, Michigan: Zondervan, 1994), 16.

timeliness, performing numerical calculations, balancing equations such as the accounting equation.

2.3 Accounting Hermeneutic

The accounting hermeneutic is related to my experience of working as an accountant. I have chosen the hermeneutic of an accountant because of my experience in this academic field. After studying accounting at the University of Auckland in the early 2000's, I decided to pursue a career in accounting working in the industry covering various roles like invoicing, collections, payables and financial accounting duties. The role of accounting entails performing numerical calculations, ensuring your debits and credits balanced, paying taxes and ensuring the reports are accurate for the purposes of Management's decision making.⁹ There are many characteristics that are critical to being an Accountant but I have chosen to focus on five; objectivity, timeliness, measurability, comparability, full disclosure and the accounting equation concept. The hermeneutic therefore will allow the reader to enter my experience and mind as the author.¹⁰ The purpose of accounting is to identify, gather and provide reliable relevant financial information to stakeholders in order to make informed decisions.¹¹ The organisation reports on financial information such as the financial performance, the financial position

⁹ Clyde P. Stickney & Roman L. Weil & Katherine Schipper & Jennifer Francis, *Financial Accounting an introduction to concepts, methods, and uses*. (Mason, United States of America: South-Western Cengage Learning, 2010), 762.

¹⁰ Luis A. Schokel, *A Manual of Hermeneutics*. (Grand Rapids, Michigan: Sheffield Academic Press, 1998), 28.

¹¹ Anne Dick & Shirley Field. *Year 11 Accounting Study Guide NCEA Level 1*. (Auckland, New Zealand: ESA Publications (NZ) Ltd, 2006), 1.

and cash flows of a business for example.¹² These statements and other related information are then provided to stakeholders particularly management so they can make sound leadership decisions on the operations of the business.

2.4 Accounting Characteristics

2.4.1 Objectivity

Accounting is believed by many to be *objective*; that is, financial statements of an organization are based on solid evidence. Thus, information is either black or white, right or wrong as accounting data is based on numbers, equations and governed by accounting concepts and rules. For example, the payment of a customer invoice can be traced back to the bank statement.¹³ This is the reason why I have chosen to employ this characteristic to seek an objective understanding of the narrative gap.

2.4.2 Timeliness

The next the accounting characteristic is *timeliness*. In the accounting world, all users will demand that reports and associated information are submitted in by the respective time or deadline, end of month for example. Regular and informative reports are an essential ingredient in sound decision making. Thus, “timely information should be the aim of all those charged with the responsibility of producing reports.”¹⁴

¹² Lilian Viitakangas, ed. *Accounting – A next step 2nd Edition Part A* (Takapuna, New Zealand: New House Publishers Ltd, 1997), 25.

¹³ Anne Dick & Shirley Field. *Year 11 Accounting Study Guide NCEA Level 1*. (Auckland, New Zealand: ESA Publications (NZ) Ltd, 2006), 76.

¹⁴ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 336.

2.4.3 Measurability

Measurability requires that all transactions are recorded and measured in common terms like monetary terms. “Accounting records will only show transactions that can be expressed in monetary terms.”¹⁵ For example, all financial statements produced in Samoa should be measured and recorded in Samoan tala to make it easier to compare.

2.4.4 Comparability

Moreover, is the accounting concept of *comparability*. This is achieved when “organisations use the same accounting principles.”¹⁶ That is to say, financial statements should be consistent in terms of time and methods applied, to ensure the statements can be compared from period to period or in comparison with another entity. “When reports are prepared, they should be consistent with the way they were prepared in the past. Similar items should be treated consistently from period to period, with any significant changes being disclosed to the users.”¹⁷

2.4.5 Full Disclosure

Fifthly, is the accounting concept of *full disclosure/materiality*. In other words, any material information or important information in the financial statements should be accompanied with a disclosure note, for the information of the accounting users. “Materiality is an important concept in assisting users to understand reports. Information is material if it’s omission or misstatement could influence the economic decision of

¹⁵ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 20.

¹⁶ Jerry J. Weygandt & Paul D. Kimmel & Donald E. Kieso, eds., *Accounting Principles Twelfth Edition* (New Jersey, United States of America: John Wiley & Sons, 2015), 119.

¹⁷ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 336.

users.”¹⁸ For example, tax rate is changed in the middle of the tax year. This needs to be disclosed as it affects other areas such as cash flow and the liability accounts.

2.5 Accounting Equation

Lastly, is the discussion of the accounting equation. “The accounting equation applies to all economic activities regardless of size, nature of business, or form of business organization.”¹⁹ It consists of the elements within the accounting equation. The accounting elements are assets, liabilities and owners’ equity.

2.5.1 Assets

Assets are resources that generate revenue.²⁰ Assets can also be “resources with the potential to provide future economic benefits to an organisation.”²¹ In simple terms, Assets are value adding to the organisation.

2.5.2 Liabilities

Liabilities are amounts owed to others. Liabilities are “future sacrifices of assets that the entity is currently obliged to make as a result of a past transaction or other

¹⁸ Ibid., 336.

¹⁹ Jerry J. Weygandt & Paul D. Kimmel & Donald E. Kieso, eds., *Accounting Principles Twelfth Edition* (New Jersey, United States of America: John Wiley & Sons, 2015), 12.

²⁰ Mitchell Franklin, Patty Graybeal & Dixon Cooper, *Principles of Accounting Volume 1: Financial Accounting*, (Houston, United States of America: OpenStax, 2019), 73.

²¹ Roman L. Weil & Katherine Schipper & Jennifer Francis, *Financial Accounting - an introduction to concepts, methods, and uses*, (Mason, United States of America: South-Western, Cengage Learning, 2014), 9.

event.”²² In effect it represents a present obligation. For simplicity, liabilities reduce the value of the organisation. To be precise, it means that a third party has an interest or a claim on the corresponding asset.

2.5.3 Owners' Equity

Owners' Equity is the owner's claim to the assets of the organisation. Its effectively what is left over for the owner after you have subtracted all the liabilities from the assets.²³

The accounting equation is Owners Equity = Assets minus Liabilities. This “equation is always in balance.”²⁴ So, for every asset, there is a corresponding balancing movement in liability or (and) owners' equity.

I will discuss these accounting characteristics in more detail using the data I will gather from using narrative criticism. I will be looking at such data such as the narrator, plot, setting, characters, characters names to appropriate new meaning of the story from an accounting perspective. Given the passage is a story, it is only appropriate that narrative criticism is used.

2.6 Narrative Criticism

One could say that Narrative Criticism has been around since the beginning of time. Narrative method is the art of storytelling, a method that has been around since the creation of humanity. Storytelling was the means used by which a biblical author

²² Anne Dick & Shirley Field, *Year 11 Accounting Study Guide NCEA Level 1*, (Auckland, New Zealand: ESA Publications (NZ) Ltd, 2006), 5.

²³ Mike Piper, *Accounting made simple: accounting explained in 100 pages or less*. (Chicago, United States of America: Mike Piper, 2010), 17.

²⁴ Anne Dick & Shirley Field, *Year 11 Accounting Study Guide NCEA Level 1*, (Auckland, New Zealand: ESA Publications (NZ) Ltd, 2006), 5.

“portrayed a representation of the actual events that took place in the lives of men and women in their respective times. In fact, the greatest portion of the Hebrew bible is in narrative form, with the largest blocks being Genesis through 2 Kings and the Chronicles through Nehemiah.”²⁵

“Narrative Criticism is defined as the totality of characteristics which makes a text a narrative, which is different from a discourse or description. Narrative Criticism focuses on how biblical literature works as literature – what of a text (its content), how of a text (rhetoric and structure) are analysed as a complete tapestry.”²⁶ Unlike historical criticism, where the world is considered behind the text, the world here *is* the text. Thus, I will choose to place my focus on the narrative (story-like) features of the passage. In other words, I will “comprehend the story world created by the narrative, highlighting its characters, events, and setting its frame of time and space, and its cultural beliefs and values.”²⁷

Narrative Criticism can also be described as “interpreting the text in its final form, in terms of its story world, seen as replete with meaning, rather than understanding the text by attempting to reconstruct its sources and editorial history, its original setting and audience, and its author’s or editor’s intention in writing.”²⁸ I will also consider the plot and the development of the story. The author’s intention in writing is somewhat difficult

²⁵ Bruce Corley & Steve W. Lemke & Grant I. Lovejoy, *Biblical Hermeneutics*, (Nashville, Tennessee: Broadman & Holman Publishers, 2002), 260.

²⁶ James L. Resseguie, *Narrative Criticism of the New Testament: An introduction*. (Michigan, United States of America: Baker Academic, 2005), 19.

²⁷ Katherine Doob Sakefiled, “Narrative Criticism,” in *The New Interpreter’s Dictionary of the Bible*, (Nashville, Tennessee: Abington Press, 2009), 538.

²⁸ Steven L. McKenzie & Stephen R. Haynes, *An Introduction to Biblical Criticisms and their applications: To each its own meaning*, (Kentucky, United States of America: Westminster John Knox Press, 1999), 171.

to ascertain as no one for sure knows the author's intention. However, there are clues within the text, which can assist in uncovering the author's world.

The narrator or the implied author is the storyteller of the story. The narrator normally assumes the third-party narrator (he/she/they/character) position and can interchange between the characters. This flexible position presupposes that the narrator is well-informed about all the characters and details within the story. This is somewhat similar to the Accountant who prepares the statements. It is assumed that the Accountant is flexible enough in knowledge to know what is happening across the business so as to report accurately on each respective department and the business as a whole.

2.6.1 Characters

Characters is another critical element within the narrative. Characters and their respective actions and words create the plot events of the story. This is similar to assets and liabilities as critical elements of the accounting equation. Their movements determine their value and contribute to the overall movement of the owners' equity.

2.6.2 Plot

Plot can also be considered another important part of the narrative. This refers to the sequence of events within the story. It looks closely at the shifts in events, identifies the tensions and the triggers that set events in motion. This parallels with the reality of the accounting world, where major transactions trigger and set other transactions in motion. For example, the sudden withdrawal of a major customer account can have drastic consequences on the cash flow of a business. On the contrary, the omission of material information can severely influence decisions of end users. Thus, the notion of full disclosure.

2.6.3 Setting

Setting also plays a significant part within the story. Just like the narrator is part of a bigger context, such is the world of accounting. The narrator is not only subject to God but also to the cultural and social norms of the land in which they live. This is similar to the Accountant who is subjected to a world of rules and regulations both on a political and professional level.

The discussion of the above narrative features has proven that narrative criticism is definitely compatible for the purposes of providing relevant data for theological discussion under the proposed accounting subheadings above. It has been noted that narrative criticism takes the text as a whole. However, the chosen passage of Gn. 4:1-5 can be viewed as part of the whole Cain and Abel narrative. In terms of scope in relation to offerings however, one can argue that Gn 4:1-5 alone can be considered a whole narrative. There is also textual evidence to justify the whole narrative, with the conjunctions that act both as an upper and lower limits.

2.6.4 Purpose of Narrative Criticism

The purpose of Narrative Criticism is to read the chosen texts in a particular way, intended by the implied author and the implied reader. It is believed that at the time the story was constructed, the implied author had an implied reader in mind. In terms of the chosen passage, one can make the presupposition that the implied reader were the Israelites. This is because only the Israelites gave offerings with livestock. As similar communities like the near-eastern neighbours customarily gave what they produced in their backyard, similar to what Cain offered, in vegetables and fruits. “The implied author does not need to appear in the text, but creates and fosters impressions of the whole text through their ideologies or worldview. At the same time, the implied author

unconsciously embeds other ideologies and worldviews within the text which I will provide discussion on.

The implied reader is the intended reader that the work is addressed to, whose thoughts and attitudes are far different from an actual reader. The meaning of this statement is that the implied reader being the Israelites thoughts and attitudes would differ greatly from the thoughts and attitudes of actual readers of the story in this day and age. The importance of narrative criticism is that it views the text as a whole as well as examining the intricacies and nuances of a text.

2.7 Summary

One can conclude that Ricoeur's theory of distanciation validates the use of the accounting hermeneutic as an approach to engage and read the autonomous text, regarding the story of Cain and Abel. The engagement of the reader and the text, involves bringing my presuppositions and experience as an accountant upon the narrative. As a result, I will merge the narrative features like narrator, characters, plot and setting as data into my chosen accounting characteristics of objectivity, timeliness, measurability, comparability, full disclosure as well as the accounting equation.

Chapter 3

Exegesis

3.1 Introduction

In this Chapter, I am going to exegete the narrative of Cain and Abel in Genesis 4:1-5 using the methodology discussed in the prior chapter. I will use narrative criticism features like narrator, plot, setting, characters, characters' names, character's speech, to discuss the accounting characteristics and the accounting equation.

3.2 Accounting Characteristics

3.2.1 Objectivity

Accountants are believed by many to be objective; that is, information is either black or white, right or wrong.¹ In regards to the gap in our narrative, an objective approach would seek an explanation for this grey area. The narrator is typically considered a third-party, well-informed narrator. Thus, it endorses the fact that the narrator should be more objective in regards to the characters, including the actions of God. Thus, I will seek an objective justification in regards to why Cain's offering was not accepted. However, I will consider the character of God as the adjudicator and evaluate if there were measures of objectivity applied within the narrative from this character's perspective. Such questions can be asked, for instance, were any objective measures for the offering spelt out?

¹ Roman L. Weil & Katherine Schipper & Jennifer Francis, *Financial Accounting - an introduction to concepts, methods, and uses*, (Mason, United States of America: South-Western, Cengage Learning, 2014), 21.

In terms of the Character of God as the objective adjudicator, God's role can be likened to the role of the governing body of any respective institute like NZICA or CPA. That is, the governing body sets out the rules and regulations for its members and more importantly, for their operating procedures. In terms of our narrative, it is evident that there were no explicit instructions from the character of God regarding the type and nature of offering expected from his children of Cain and Abel.

Also, from the point of views of Cain and Abel as characters, whom represented offerors, were they objective in terms of their understanding, of what actually constituted an acceptable offering from their respective occupations? It would appear, that Cain had no understanding. Abel might have known the standard expected. Another objective question which adds value is, was an acceptable offering based on quantity or quality (or both)? Perhaps the reason why Cain's offering was rejected was because he did not submit all of the quantity of his grown fruits from the ground. Another key question could be the purpose of the offerings.

It could be argued if Cain and Abel knew the exact purpose of their offerings then it would have helped also. As later on in the book of Leviticus, different types of offerings were expected for different purposes. This could have implied that Cain gave the wrong type of offering then. For example, Cain and Abel were expected to bring an offering which symbolised their thanksgiving attitude rather than an offering which intended to reflect their honour and reverence to God.² Thus, clarity around the purpose of the offering would have helped not only the offerors in Cain and Abel, but especially the readers of the narrative. Also, of interest is whether the offerings were mandated or voluntary. The only phrase that implies that perhaps Cain and Abel were aware of the

² Leviticus 2:1, in the *Life Application Study Bible* (Illinois, United States of America: Tyndale House Publishers, 2007), 161.

offering was the beginning of Gn. 4:3; וַיָּהִי מִקְּדֵשׁ יָמִים³ (*wayəhî miqqēš yāmîm*) translated as “In the course of time, Cain brought to the Lord an offering.”⁴ This translation suggests that perhaps Cain and Abel had knowledge that they were supposed to provide an offering to the Lord. As Cain would not just all of a sudden submit an offering. If the offerings are considered mandated, then the so-called δωρον (*dōron*) meaning gift⁵ of Abel is portrayed in a different light altogether, as gifts are considered voluntary in most situations.

3.2.2 Timeliness

Secondly, is the accounting concept of *timeliness*. Accounting users will demand all reports are submitted in by the agreed time or deadline, the end of month for example, as regular and informative reports are an essential ingredient in sound decision making for users. Thus, “timely information should be the aim of all those charged with the responsibility of producing reports.”⁶ In relation to our story, we can apply that timeliness is applicable in the sense that all offerings are to be submitted in at the same time. This ensures that there is no favourable advantage to neither offeror. And because there is obviously a lack of a clear time indicator within the narrative text, perhaps it is thus implied that God did not consider the timing of the offerings to be of such importance, as God is after all omniscient.

³ “Genesis 4: 3,” in *Biblia Hebraica Stuttgartensia* (BHS) (Alle Rechte Vorbehalten, Germany: Deutsche Bibelgesellschaft, 1997), 6.

All future Hebrew texts will be indicated by abbreviation BHS.

⁴ “Genesis 4: 3,” in *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

⁵ James Morwood & John Taylor, *Pocket Oxford Classical Greek Dictionary*, (Oxford, England: Oxford University Press, 2002), 93.

⁶ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 336.

Upon closer inspection, timeliness is somewhat apparent within the text. As the text, refers to a loose time indicator which is the phrase at the beginning of Gn. 4:3, מִקְצֵי הַיָּמִים⁷ (*wayəḥî miqqēṣ*) translated as end of days or end of time. Does this phrase, end of time mean that Cain submitted his offering at a particular end of time? As crops and vegetables mature at a certain end of time. If God called the time for the offering during its growth stage, well that in itself will mean that it is definitely not Cain’s best possible offering. However, if Cain chooses to offer in his own time, which rationally with my limited farmers knowledge, predict to being the end of the growth stage, then one can assume it is indeed, his very best offering. Time therefore is an important factor, the time enforced by God can vary significantly with the time the offeror chooses.

Also, verse four is not explicit as to whether Abel provided his offering at the very same time that Cain gave his. The conjunction וְגַם⁸ (*ḡam*) translated as also⁹, can just mean that Abel also brought an offering as opposed to Abel also at the same time brought an offering. This is because no time indicator is mentioned in the sentence in regards to the time of submission for Abel.

3.2.3 Measurability

Thirdly, is the accounting concept of *measurability*; that is, all transactions and events are recorded and measured in common terms like monetary terms. “Accounting records will only show transactions that can be expressed in monetary terms.”¹⁰ For our

⁷ “Genesis 4: 3,” in BHS.

⁸ “Genesis 4: 4,” in BHS.

⁹ Francis Brown & S. R. Driver & Charles A. Briggs, *The Brown-Driver-Briggs Hebrew and English Lexicon*, (USA: Hendrickson Publishers, 2017), 167.

narrative's sake, both offerings should therefore be recorded by narrator using the same terminology, like offering for example as opposed to gift, sacrifice, tribute. However, one would then ask the practical question, what is the measure of an acceptable offering from their respective occupation points?

The lack of an objective commonality between a fruit and a blood offering then begs the question; rather than trying to find a practical commonality, does it mean God measures based on the quality of the offering? As it is impractical to find a commonality between a blood and non-blood offering. Do we then apply the 'best offering' test here to make it a more practical commonality? This aligns with the traditional view that Abel's offering was accepted on the grounds that it was Abel's best offering.

The only grounds for this traditional assertion are drawn from Gn. 4:4. Abel's offering was accepted on the grounds of Abel giving his very best, "Abel brought of the firstlings of his flock and of the fat thereof".¹¹ Firstlings is from the Hebrew word, בְּכֹרִים¹² (*bəḵōr*), meaning firstborn.¹³ The author by adding these descriptive details portrays that Abel brings the very best of his flock to God.¹⁴ This could also be interpreted as Abel desired to give his best, "the first and choicest of his possessions and could suggest Cain

¹⁰ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 20.

¹¹ "Genesis 4: 4," in *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

¹² "Genesis 4: 4," in BHS.

¹³ Francis Brown & S. R. Driver & Charles A. Briggs, *The Brown-Driver-Briggs Hebrew and English Lexicon* (USA: Hendrickson Publishers, 2017), 114.

¹⁴ Robert Alter, *The five books of Moses A translation with Commentary*. (New York, United States of America: W. W. Norton and Company 2004), 68.

gave out of formalism (it was time and custom to give).”¹⁵ This position implies that it was not Cain’s best. Yet the original Masoretic text can be interpreted to suggest otherwise; the text does not explicitly say that Cain did not bring his best. Gn. 4:3 notes that “Cain in the course of time, brought fruit from the ground as offering towards the Lord,”¹⁶ which is somewhat similar to the NIV. Thus, there is no objective evidence as a reader to construct such a view that Cain did not bring his best.

The offering given by Cain was appropriate as God did not request such blood offerings. This was the first offering of any kind. Cain’s offering resembled most closely of all the types of offerings mentioned in Leviticus 2, the grain offering, an offering which expressed gratitude and thanks. Hence, perhaps the reason why God also approved of the blood offering given by Abel too, as it was deemed an offering given out of thanksgiving.¹⁷ The offering represented an opportunity to present a gift as a token of appreciation and thanksgiving.

3.2.4 Comparability

Fourthly, is the accounting concept of *comparability*. That is, financial statements should be consistent in terms of time and methods applied, to ensure the statements can be compared from period to period or in comparison with another entity. “When reports are prepared, they should be consistent with the way they were prepared in the past. Similar items should be treated consistently from period to period, with any significant

¹⁵ Edward G. Dobson & Charles Feinberg & Edward Hindson, *King James Bible Commentary* (Nashville, Tennessee: Thomas Nelson, 1999), 25.

¹⁶ “Genesis 4: 3,” in *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

¹⁷ John H. Walton & Victor H. Matthews & Mark W. Chavalas, *The IVP Bible Background Commentary Old Testament*, (Downers Grove, United States of America: IVP Academic, 2000), 33.

changes being disclosed to the users.”¹⁸ For comparability’s sake in terms of our chosen passage, offerings should be able to be compared both on an individual basis and also on an individual against individual basis. In regards to Cain as an individual and comparing his respective offerings from time to time. To be consistent in terms of their timing, Cain should really only offer his vegetables at the time of maturity so it is easy to compare his produce from season to season. On the same token, Abel should also be offering his flock at a convenient suitable time as well. For example, when his flock reaches a certain size or age. In terms of comparability against each other’s offerings, is there a way to compare the two at all? As there seems to be an obvious distinction between the two offerings, a fruit or vegetable offering is neither superior nor inferior to an animal offering.

3.2.5 Full Disclosure

Moreover, is the accounting characteristic of *full disclosure/materiality*. It states that any material information or important information in the financial statements should be accompanied with a disclosure note, for the information of the audience. “Materiality is an important concept in assisting users to understand reports. Information is material if it’s omission or misstatement could influence the economic decision of users.”¹⁹ In terms of the narrative, the omission of the reason for the acceptance of one offering over the other is considered material information for the offerors and also for the readers of the narrative.

¹⁸ Philip Hutton & Roy Wigg & Philip Champion, eds., *Accounting Text and Tasks 3rd Edition* (South Yarra, Melbourne: VCTA Publishing, 1999), 336.

¹⁹ *Ibid.*, 336.

In summary of the accounting characteristics, one can posit that it definitely appropriates another meaning on the story. These characteristics serve as guidelines to ensure the integrity and quality of data, thus making the identifying and classifying of the elements in the accounting equation easier to do.

3.3 The Accounting Equation

The Accounting Equation is the concept which represents the relationship between the assets, liabilities and owner's equity of an organisation. It shows that for every transaction, there is a double entry so the equation is in balance at all times. I will discuss asset, liability and owner's contribution firstly. I will then discuss the accounting equation as a concept at the end along with the double entry element.

3.3.1 Asset

Assets are resources that generate revenue and are value adding to the organisation.²⁰ In terms of the story, both offerings given by Cain and Abel can be considered assets. In the Masoretic text, both Cain and Abel gave offerings to God, thus both are portrayed positively by the narrator or are value adding to the narrative. However, the offerings are distinguished in the LXX; Cain's offering is termed a *θυσία* (*thusian*) meaning sacrifice,²¹ whereas for Abel, it is termed as a *δωρον* (*dōron*) or a gift. The subtle difference of a gift in comparison to a sacrifice can be interpreted differently to benefit the offering of Abel;

²⁰ Mitchell Franklin & Patty Graybeal & Dixon Cooper, *Principles of Accounting Volume 1: Financial Accounting*, (Houston, Texas: OpenStax, 2019), 73.

²¹ James Morwood & John Taylor, *Pocket Oxford Classical Greek Dictionary* (Oxford, England: Oxford University Press, 2002), 160.

What difference is there between a gift and a sacrifice? He who slaughters a sacrifice, after dividing it, pours the blood on the altar and takes the flesh home. But he who offers something as a gift offers the whole of it, it seems, to him who receives it. And he lover of self is a divider, as was Cain, while the lover of God is a giver, as was Abel.²²

It suggests that there was an interior motive to give from the heart by Abel rather than by an exterior force such as a command by God, from the part of Cain. “One can differentiate the respective offerings qualitatively, specifically by implying that Cain's is somehow flawed.”²³ However, one can argue that Cain’s sacrifice was not driven by way of exterior force either, but is a result of an interior motive too. Thus, Cain here is sacrificing the benefit he could have obtained elsewhere (trading it for other goods in exchange) but giving the benefit to God instead. It is interesting to find the meaning of Cain brought in Gn. 4:3. The verb **וַיָּבֵא** **וַיִּקַּח** (*wayyābē qāyīn*) translated Cain brought to.²⁴ The hiphil stem attached to the verb, brought means Cain was caused to bring an offering either by external force or by an interior motive. I suspect it was caused by an interior motive to prioritise God ahead of anything else. This interior motive can be validated by Cain’s initiative to bring forth or produce **קָנָה** (*qanah*) an offering first.²⁵ One can argue that by Abel bringing his offering after, Abel was simply just imitating his older brother, Cain.

Abel’s offering appears to add more value to the implied reader. Abel’s offering is depicted as a faithful divinely inspired gift especially given that Abel gave **בְּכֹר** (*bəḵōr*)

²² Joel N Lohr, "Righteous Abel, Wicked Cain: Genesis 4:1-16 in the Masoretic Text, the Septuagint, and the New Testament," *The Catholic Biblical Quarterly* 71, no. 3 (2009): 486.

²³ *Ibid.*, 486.

²⁴ “Genesis 4: 3,” in BHS.

²⁵ James Strong, *Strong’s Greek and Hebrew Dictionary of the Bible* (Albany, United States of America: AGES Software, 1999), 2070.

translated firstborn of his flock. By bringing the firstborn, Abel brought the tenderest portions of meat, marbled with fat. In doing so, Abel places his trust in his creator to provide for his daily needs and confirms that belief through giving up his best lamb for God. Yet Cain on the other hand does not offer the first fruits of the crops (Numbers 18:12). Thus, Cain is seen as taking a selfish human interest in the fruits of his vegetable garden to provide accordingly for God *and* himself. Moreover, Abel perceives the given livestock as a part of God's creation and that nothing belongs to him, which is another way of looking at the meaning of Abel's name אֶבֶל (*hābēl*) means emptiness or vanity²⁶;

In contrast, Abel's lifestyle demands a day-to-day trust in the tribe, the herd, and God. Given the pastoral nomadic model of life, the Abel character aspires to offer the best he has, without reservation, while claiming nothing as his own. With no surplus on which to rely, Abel may lose his best lamb today, the choicest meat, the most coveted offering, yet the character still implicitly trusts God to provide for tomorrow.²⁷

However, it can be argued that this favorable assessment of Abel is overstated. The LXX is prejudiced to parallel with similar views expressed within the New Testament. Thatcher taps into the subjective dimension part of the process of understanding as per Schleiermacher, regarding grasping the unity of the text and the parts of its composition. From the perspective of new testament writers and the implied audience of early Christians, the earlier stories in Genesis were a part of the whole story of God. Thus, the evidence cited "readily suggests that both the LXX and the New Testament have gone far beyond the Masoretic Text in portraying Cain's offering and character as flawed, a move

²⁶ James Strong, *Strong's Hebrew Dictionary*. (Albany, United States of America: AGES Software, 1999), 169.

²⁷ John J. Allen, "The Mixed Economies of Cain and Abel: An Historical and Cultural Approach", *Conversations with the Biblical World* XXX1, No. 1 (2011): 50.

that tends to magnify Abel's righteousness."²⁸ In other words, Abel's offering was the ideal model of an offering which paralleled with the new testament understanding of an acceptable offering. Thus, Abel's offering paralleled with the analogy of Jesus being the lamb of God who was sacrificed as God's grace (gift) to the world. In other words, Abel's offering was a model offering, which needed promotion to pave the way for other sacrifices in the chronological story of Israel. In effect, Abel's offering harmonized the future offerings in the Genesis story, like Abraham's offering of the ram (Genesis 22:13);

Abel is portrayed in the Genesis account as one who fulfilled the law even before it had been handed down. Such a portrayal makes Abel, as one of the first pair to sacrifice, a model for acceptable sacrificial practice. A sampling of Jewish and Christian literature demonstrates that this has been a standard interpretation.²⁹

There was the argument that Abel's offering was accepted simply because he chose his best out of the best. It implies, Abel took the time to thoroughly examine and hand pick the right and best offering from his livestock for God. In other words, he put a lot of thought, love and care into his offering. This is evident especially through the use of the Greek word *δῶρον* (*dōron*) translated as gift.

The care used by the author to describe Abel's offering as being from among the choice of his flock echoes biblical mandates for such (Exod 22:28–29; 34:19–20; Lev 3:16; Deut 32:38; Ps 147:14). The obvious conclusion, based on the descriptions offered, is that Cain's sacrifice was defective since, unlike Abel's, it was not taken from the choicest part of the harvest.³⁰

²⁸ Tom Thatcher, "Cain and Abel in Early Christian Memory: A Case Study in "The Use of the Old Testament in the New," *The Catholic Biblical Quarterly* 72, No. 1 (2010): 736.

²⁹ John Byron, "Cain's Rejected Offering: Interpretive Approaches to a Theological Problem," *JSP* 18, No. 1 (2008): 5.

³⁰ John Byron, *Cain and Abel in Text in Tradition - Jewish and Christian interpretations of the first sibling rivalry*. (Leiden, the Netherlands: Koninklijke Brill NV, 2011), 40.

3.3.2 Liability

Liabilities are amounts owed to others and reduce the value of the organisation. The names of the characters are of great significance to the story. Cain's name suggested by the monologue of his mother Eve, *קָנִיתִי* (*qānīṭī*) means I have acquired or I have produced. The root word, *קָנָה* (*qanah*) means to create, to produce, to get, to acquire or to possess.³¹ This depicts pictures of an asset, a value adding character in terms of a quality offering. This positive image is enhanced by the statement in verse one that Eve conceived her eldest with God, which can be interpreted as a child of divine intervention.³² Cain appears to be depicted as the good guy; the main character, who will add value and meaning to our story. It can be said that the story is in fact about Cain. As Cain is seen as the active character within the story, whereas "Abel's role is entirely passive."³³ On the other hand, the introduction of Abel's character is much more subtle. There is no monologue by Eve to claim Abel as her son. From the perspective of Eve, one could say that it is rather unusual for a mother to disown a child in that regard. Eve introduces one of their children in Abel as the other child's (Cain's) sibling. This only further intensifies the point that Cain appears to be the main character, as evident through the use of his, making Cain the subject in the sentence. Thus, Abel's character is almost portrayed as a passive character. That is, just a character in the background. "Abel is the least visible person in the story. He is nearly invisible to his mother, who identifies Abel as Cain's

³¹ James Strong, *Strong's Hebrew Dictionary*. (Albany, United States of America: AGES Software, 1999), 641.

³² John Byron, *Cain and Abel in Text in Tradition - Jewish and Christian interpretations of the first sibling rivalry*. (Leiden, the Netherlands: Koninklijke Brill NV, 2011), 12.

³³ John Barton & John Muddiman, *The Oxford Bible Commentary*, (Oxford, United Kingdom: Oxford University Press, 2001), 44.

brother but not as her own son.”³⁴ In addition, God is also not associated with Abel’s birth.³⁵ Furthermore, Abel’s name paints a dismal picture of nothingness, which is not value adding at all to God’s worth of an acceptable offering. Thus, Abel appears to represent the value of a liability. The story plays out and the characters have an opposite effect to their suggested meanings.

The names are suggestive. "Cain" derives from *qanah*, "to get, to create." The name is given as praise to God. Cain is celebrated and well thought of. As first-born, he embodies future possibility. Abel's name is "vapor, nothingness," without the possibility of life. In the text, Abel is dismissed while Cain is an embodiment of vitality. By the time of the New Testament, matters are reversed. Abel is a man of faith (Heb. 11:4) whereas Cain is reckoned as a form of evil (I John 3:12; Jude 11).³⁶

However, many are blaming the character Cain himself in relation to the offering being rejected. That is, Cain is solely to blame for the rejection. Using the other nuances of his name as in to get, to acquire, or to possess, it could be suggested that Cain used his vocation to make a gain for himself. Rather than giving all his grown vegetables, Cain withheld the best vegetables to acquire for himself; "Cain’s rejected sacrifice was a calculus designed to acquire something back from God and thereby withholding something essential from God."³⁷ Hence, the reason for classifying Cain’s offering as a liability. An offering that was not for God but rather for himself;

The gaps in the Masoretic text become a theological opportunity to reveal character traits of Cain and Abel. Thus, Abel turns out to be the

³⁴ Philip Culbertson, "De-demonising Cain... and wondering why?," *The Bible and Critical Theory* 2, No 3 (2006): pp. 28.1–28.11.

³⁵ Ellen van Wolde, *Stories of the Beginning – Genesis 1-11 and Other Creation Stories*. (Ridgefield, United States of America: Morehouse Publishing, 1997), 77.

³⁶ Walter Brueggemann, *Genesis Interpretation - A Bible Commentary for teaching and preaching*. (Atlanta, Georgia: Westminster John Knox Press, 1982), 56.

³⁷ Andre LaCocque, "Onslaught against Innocence. Cain, Abel and the Yahwist," (Eugene: Cascade, 2011), 18.

protector of faith and doctrine and Cain a greedy man who attempts to cheat God by offering less than the best of his produce.³⁸

Another interesting observation as for the reason why Cain's offering is viewed that way is because of his nature, which is associated with another meaning of his name, קַיִן (*qayin*) spear.³⁹ It leads to other negative connotations that evokes images of human sinful nature as a spear symbolizes an instrument which symbolizes harm. In the LXX Cain is depicted as selfish and deliberately flouting God's command of keeping silent.⁴⁰

The conjunction and God's reaction to Cain's offering in Gn. 4:5 is evidence that perhaps the writer intended for Cain's offering to be the liability of the story. It opens with the conjunction of but, which intensifies the comparison of God's contrasting reaction for Cain's offering as opposed to God's favorable reaction to Abel's offering in the prior verse. The words used by the narrator are לֹא־בָּחַן (לֹא־שָׁאַ־בָּחַן) not gaze at (with regard).⁴¹ This verse clearly spells out that God does not show favor towards Cain's offering, or in simple terms, does not accept Cain's offering which triggers Cain's angry reaction.

There are some factors to consider however for Cain in terms of his offering being undermined. For example, is the exclusion of the land. It appears that land here is the voiceless asset; The land is not explicitly mentioned within the text nor is it factored into the equation but is a major contributing factor to both Cain and Abel's offerings. Without

³⁸ John Byron, "Cain's Rejected Offering: Interpretive Approaches to a Theological Problem," JSP 18, No. 1 (2008): 22.

³⁹ James Strong, *Strong's Hebrew Dictionary*. (Albany, United States of America: AGES Software, 1999), 636.

⁴⁰ Gerrie Snyman, "A hermeneutic of vulnerability: Redeeming Cain," Stellenbosch Theological Journal 1, No. 2 (2015): 486.

⁴¹ "Genesis 4: 5," in *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

the land, both Cain's offering and Abel's offering would have not been possible. And given Cain is the eldest, it would deem rational to assume that most rights to the family's wealth were assigned to Cain as well, which could have included land.⁴² Thus, from an accounting perspective, the value of land is significantly undermined. One could assume that Cain would have leased the land to his brother to produce and manage his flock. From Cain's perspective, it acts like accrued revenue⁴³, a benefit recognised but yet to be recorded by the narrator.⁴⁴ Thus, land has a major contributing factor for the offering of Cain. However, on the flipside, one can simply say that from Abel's perspective, like the name suggests, nothing is owed by humans and that even the land on which his flock was on, belonged exclusively to God too. Or Abel was simply just managing the flock on his own assigned share of the land.

Another element which is clearly undermined is the labour component attached to the respective offerings, particularly from the perspective of Cain. From Cain's perspective, nothing but toil and hard work was involved to produce the fruits of the soil which Cain presented. Countless labour hours here are not factored into the final product. The effort undertaken from a labour point of view is substantially discarded by the narrator, especially given God had cursed the land. Whereas, for Abel, the labour required for his vocation is less demanding.⁴⁵

⁴² Upolu L. Vaai, *Matua Gagana - Le Tusi Paia ma lona faitauga loloto mai le itulagi o Samoa*. (Suva, Fiji: LUMA Publishers, 2015), 15.

⁴³ Accrued Revenue is income that has been earned from customers but no payment has been received.

⁴⁴ Mitchell Franklin & Patty Graybeal & Dixon Cooper, *Principles of Accounting Volume 1: Financial Accounting*. (Houston, Texas: OpenStax, 2019), 222.

⁴⁵ David N. Freedman, *The Anchor Yale Bible Dictionary A-C: Volume 1*. (United States of America: Doubleday Dell Publishing Group, 1992), 806.

3.3.3 Owner's Equity

Owner's Equity refers to the Owners contribution. I will say that the owner can be equated to God's contributing value to the story.

In terms of our narrative, and based on our analysis above of which characters are considered assets, liabilities and owners' equity, let us appropriate our characters to an element within the Accounting equation.

I will appropriate the offering of Abel as an Asset based on the definition, as Abel's offering is depicted as value adding (in terms of worth in the eyes of God) by many theologians and based on the response of God that it was accepted. I will appropriate Cain as a liability, an offering that is owing to others (Cain acquired for himself) and yet to be accepted as value to God. Finally, owner's equity is contribution of God. Thus, we can say that the only real difference between Abel's offering and Cain's rejected offering, is God's contribution which is a voiceless reasoning of an accepted offering and rejected offering. On the flipside, we can argue using the accounting equation, that both assets and liabilities are needed within the organisation to give it balance, which is like in the narrative, both characters were needed in the story to provide a contrast or balancing effect.

Thus, God's contribution which is a voiceless reasoning of accepted and rejected offerings (gap within the text) = Abel's accepted Offering less Cain's rejected offering

3.3.4 Double-Entry Accounting

So, at all times, this equation should balance. This is achieved by what is known as the double entry. If equity increases or decreases, such a corresponding increase or decrease is reflected on the asset or liability side too;

Double-entry accounting merely recognizes that any need to count some transaction in the organisation creates the need to count at least one additional offsetting transaction. Further, if all the entries are

matched with entries to equity, the offsetting equity amount not only describes the net benefit or detriment to the firm but also quantifies the net entry required to complete the description of the transaction.⁴⁶

From an accounting perspective of the equation, one can argue that in order for Abel's good guy character to exist within the story, there had to be an opposite or corresponding villain bad guy character to balance it out. Like the creation story in the first narrative of Genesis, there is an alternative for everything created by God, like day and night (Gn. 1:5), land and seas (Gn. 1:10), man and woman (Gn. 1:27). Man and Woman is then developed into a family within this narrative in Cain and Abel (Gn. 4:1-2). One can say that this is the psychological dimension of the understanding process as Schleiermacher mentioned, the parts that make up the unity of the text. So, we can see that it is only natural that the sequence of having an opposite effect is continued throughout the narratives from the beginning of Genesis right up until our narrative of focus and is also continued through the entire book of Genesis. It is fair to say that the characters provided a balance effect for the narrator. The first born especially were the unlucky characters very much like Cain. "Cain is first-born. As with Isaac and Ishmael, Jacob and Esau yet to come, the first-born does not fare well in Genesis. The story-teller prepares us for the dominance of Cain."⁴⁷

In terms of double entry, the story is also an example of a "failure to apply the double love commandment. That is a failure to love God and to love thy neighbour."⁴⁸ Unlike Abel, who brought the first born and the fattiest of his flock, Cain as the main

⁴⁶ Stuart A McCrary, *Mastering Financial Accounting Essentials - The critical nuts and bolts*. (Downers Grove, United States of America: John Wiley & Sons Inc, 2010), 6.

⁴⁷ Walter Brueggemann, *Genesis Interpretation - A Bible Commentary for teaching and preaching*. (Atlanta, Georgia: Westminster John Knox Press, 1982), 55.

⁴⁸ Robert W.L. Moberly, *Old Testament Theology - The theology of the book of Genesis*. (Cambridge, United Kingdom: Cambridge University Press, 2009), 88.

character failed to love God by providing his finest fruits from the ground. He then failed to love his neighbour or brother Abel as events reveal later on in the narrative with his act of murder.

3.3.5 Gods Contribution

From an accounting perspective, God's contribution is highly significant and can be likened to a major transaction that has a ripple effect on other transactions. The simple act of God gazing at one offering and not gazing at another speaks volumes in terms of effect or value on the story. God's gaze causes Abel's offering to become the asset of the story. In similar effect, God's non gaze causes Cain's offering to become the liability.

It opens the text up for dialogue as it presents a theological problem. "The first among them is the theological problem of God appearing capricious by choosing Abel's sacrifice over Cain's. Essentially, the text never provides a reason for why God chose Abel's offering."⁴⁹

In Gn. 4:4, is God's response to the offering of Abel, which is described as **וַיִּשֶׂא** (*wayyīš'a*) translated and gaze, a verb which denotes gaze at with regard, symbolizing look upon with favor. For Cain, the difference is the adverb of **לֹא** (*lō*) translated as not, therefore, God did not regard his offering.⁵⁰

It depicts a mysterious God. Why would God accept only one offering? It begs another question from the lens of an accountant; could God have not accepted both

⁴⁹ John J. Allen, "The Mixed Economies of Cn and Abel: An Historical and Cultural Approach," *Conversations with the Biblical World* XXX1, No. 1 (2011): 34.

⁵⁰ "Genesis 4: 4-5," in *Holy Bible New Revised Standard Version* (Peabody, United States of America: Hendrickson Publishers Marketing, 2011), 3.

offerings and have two assets instead?⁵¹ This would avoid any ideas of favouritism. The idea of God accepting one *over* the other can come across as a biased father who favours one child over the other. Others have referred to the mystery as the “hidden will of God. Story foreshadows the interaction of Jacob and Esau and the career of Joseph with his brothers.”⁵² However, others believe that the reason God chose one over the other was simply because God was a ‘monotheistic God’ who demanded exclusive loyalty.⁵³

This God who excludes some and prefers others, who casts some out, is a monotheistic God – monotheistic not only he demands allegiance to himself alone but because he confers his favour on one alone. While the biblical God certainly does not always govern his universe this way, the rule presupposed and enforced here, in the story of Cain and Abel, is that there can be no multiple allegiances, neither directed toward the deity nor, apparently, emanating from him.⁵⁴

In effect, the voiceless reason creates a narrative gap which allows readers the chance to bring forth their presuppositions to make sense of it all and to create value to fill this void within the story. Similarly, users of accounting information from seeing the end statements are able to see gaps or problematic areas within their business, which they can question to address those areas and to add value to the business as a whole.

3.4 Summary

To sum up this chapter, the accounting equation and accounting concepts have shown that the narrative gap or the opposing views on the offerings are subject to many factors. Cain’s offering was required to balance out the Abel offering as shown by the

⁵¹ Ellen Van Wolde, *Stories of the Beginning – Genesis 1-11 and Other Creation Stories*. (Ridgefield, United States of America: Morehouse Publishing, 1997), 78.

⁵² Walter Brueggemann, *Genesis Interpretation - A Bible Commentary for teaching and preaching*. (Atlanta, Georgia: Westminster John Knox Press, 1982), 55.

⁵³ Robert W. L. Moberly, *Old Testament Theology - The theology of the book of Genesis*. (New York, United States of America: Cambridge University Press, 2009), 91.

⁵⁴ Regina M. Schwartz, *The Curse of Cain* (Chicago, United States of America: The University of Chicago Press, 1997), 3.

double-entry accounting concept. God's contribution through the voiceless reasoning of both offerings creates a gap which allows the reader to bring value through their appropriations. Cain's rejected offering in particular allows for much reader appropriation. For traditionalists, it was due to lack of faith by Cain as implied in the LXX wording, sacrifice as opposed to gift. However, our narrative data and accounting characteristics have attributed it to several reasons; the characters lacked objectivity in regards to the offering. The phrase end of days is ambiguous, thus can be interpreted to be advantageous to either Cain or Abel. The same argument can be made of the characteristic of measurability; the different terminology of offering against gift triggers different interpretations which are linked back to the meaning of their respective names, particularly Cain using nuances of possessed or to acquire. One could argue full disclosure was most relevant. The material omission of the reason for rejecting one offering is the crux of the study. The classification of Cain's offering as a liability is interesting as well; as it suggests Cain did not give exclusively for God but rather that he was acquiring for himself too.

In terms of our question of why was Cain's offering not accepted. One can argue that the accounting hermeneutic brought forward many appropriations that were positive for Cain; Using measurability, by the narrator using the same terminology such as offerings, it reduces the likelihood of readers making unbiased presuppositions. Obviously, Abel's gift appeared better than Cain's offering. Secondly, the hiphil attached to the action Cain acted in bringing forth his offering can suggest that Cain initiated the offering. Abel as a younger brother was merely just imitating his older brother. Thus, Cain out of his goodness and interior motive wanted to bring an offering as a gesture of thanksgiving. As the eldest, Cain would have wanted to please his deity and God. Lastly, Cain was inheriting a job attached to his father's curse (Gn. 3:23), so was already casted

in a negative light with his occupation. In spite of the endless reasons opened up the accounting appropriation, the gap encourages the reader to bring forth their presuppositions in order to make sense of the story.

Chapter 4

Conclusion

In conclusion, one can attest that the literature review in the beginning validated both the issue and the purpose of the study, which was to explore the narrative gap in Gn. 4:1-5.

The study of hermeneutics expressed in chapter two highlighted the importance of understanding oneself (or being) and the role it plays as a reader. Heidegger placed emphasis on experience and context and referred to humans as *Dasein* or *beings* who were shaped by their worldly experience and time. Thus, everything is conditioned by its situatedness or given place in history. Hence the reason Heidegger encourages the notion of the question of being, which encourages readers to ask critical questions to enrich their thinking and understanding of their own being. Ricoeur's theory of distanciation then validated the use of the accounting hermeneutic as an approach to engage and read the autonomous text, regarding the story of Cain and Abel. In effect, the research of hermeneutics vindicated the many different interpretations overtime of this same biblical text. The accounting reading of the text is merely just a reflection then of my being as a member of the Congregational Christian Church Samoa from an Accounting background situated as a theological student in Malua within the twenty first century. It connects my world to the bible.

The accounting reading of the narrative summarised in the exegetical work carried out in Chapter three above concerning the accounting characteristics and the accounting equation illustrated that the issue of why was Cain's offering not accepted is not a simple straight-forward question. The opposing views on the offerings caused by the simple but

meaningful act of God's character to not gaze at Cain's offering were attributed to a wide range of factors.

Using the accounting hermeneutic, one can argue that Cain's offering was required to balance out the Abel offering as shown by the double-entry accounting concept. This makes sense given that everything in life has an opposite to ensure balance. However, that answer paints a dismal picture for pro Cain supporters.

Notwithstanding the literature review, it can be said that Cain's character plays an integral part within the story as per Barton, Moberly and Breitbart's findings. In addition, Lohr, Thatcher and Allen all agreed that Cain's character is a victim of preconceived anti-Cain interpretation, which was based on their analysis models derived from their respective social and cultural backgrounds. Schwartz on the contrary diverted her focus to the Character of God and underlined a monotheistic God who could only choose one offering because of her plenitude vs scarcity model. Culbertson offered a unique perspective based on a psychological model and concludes that Cain's character is a product of his mother's narcissism and father's shame, hence Cain's association with negative connotations. In spite of the indefinite answers to our question, what this clearly highlights, is the value of the readers' experience and background on the text.

Fittingly, the accounting characteristics and the accounting equation shed a different light on the story, particularly the offerings. Firstly, the characters lacked objectivity in regards to the offering. Neither Cain or Abel were objective in their understanding of what exactly constituted an acceptable offering. In terms of timeliness, the phrase end of time is ambiguous, thus can be interpreted to be advantageous to either Cain or Abel. If Cain submits fruit at the end of the growth cycle time, then it is advantageous to Cain. If Cain submits during the growth cycle time, then obviously it is advantageous to Abel. The same argument can be made of the characteristic of

measurability; the different terminologies used by the narrator of offering against gift triggered different interpretations which can be attributed unjustly back to the meaning of their respective names, particularly Cain with reference to the negative connotations of to possess or to acquire. One could argue full disclosure was most relevant. The material omission of the reasons by the narrator in relation to looking upon one offering and not looking upon the other offering is significant. This can lead readers to the classification of Cain's offering as a liability; as it suggests Cain did not give exclusively for God but rather that he was acquiring for himself. Yet on the flipside, Cain can also be seen as an asset, whom is value adding in the story as we can say Cain was caused by an interior motive to prioritise God ahead of anything else, hence the reason he brought his offering first. So, in summary, Cain's offering can be viewed as either an asset or liability. It depends entirely on the reader's appropriation.

In terms of practicality, our EFKS church parishioners should not always appropriate the traditional understanding of the story, but rather should appropriate their own experiences on the biblical text to make sense of the story. Using the accounting hermeneutic, I have found that Cain's offering was not rejected because of lack of effort and faith as per traditional understanding, but rather because of so many other factors as evident in our accounting exegetical work. Thus, it is recommended that our ministers endorse the message that our offerings are as suggested in this work, a result of an interior motive to express our sincere thanks to God. I conclude with the words of Moberly, "one should not rationalize injustice or oppression but rather to express trust and hope that within a difficult world, it remains possible to respond constructively and in life-giving

ways.”¹ That is, do not worry about how others view our offerings, express trust and hope in God to gaze upon it.

¹ Robert W. L. Moberly, *The Theology of the Book of Genesis* (Cambridge, England: Cambridge University Press, 2009), 101.

Bibliography

Alter, Robert. *The five books of Moses - A translation with Commentary*. New York, United States of America: W. W. Norton and Company, 2004.

Allen, John J. "The Mixed Economies of Cain and Abel: An Historical and Cultural Approach." *Conversations with the Biblical World* XXXI, No. 1 (2011).

Bandstra, Barry L. *Genesis 1-11 A handbook on the hebrew text*. Waco, United States of America: Baylor University Press, 2008.

Barton, John & Muddiman, John. *The Oxford Bible Commentary*. Oxford, United Kingdom: Oxford University Press, 2001.

Boice, James M. *Genesis - an Expository Commentary Volume 1 Genesis 1-11*. Grand Rapids, Michigan: Baker Books, 1998.

Brueggemann, Walter. *Genesis Interpretation - A Bible Commentary for teaching and preaching*. Atlanta, Georgia: Westminster John Knox Press, 1982.

Byron, John. "Cain's Rejected Offering: Interpretive Approaches to a Theological Problem." *JSP* 18, No. 1 (2008).

Byron, John. *Cain and Abel in Text in Tradition - Jewish and Christian interpretations of the first sibling rivalry*. Leiden, the Netherlands: Koninklijke Brill NV, 2011.

Corley, Bruce & Lemke, Steve W. & Lovejoy, Grant I. *Biblical Hermeneutics*. Nashville, Tennessee: Broadman & Holman Publishers, 2002.

Culbertson, Philip. "De-demonising Cain... and wondering why?" *The Bible and Critical Theory* 2, No. 3 (2006).

Dobson, Edward G. & Feinberg, Charles L. & Hindson, Edward E. *King James Bible Commentary*. Nashville, Tennessee: Thomas Nelson, 1999.

Franklin, Mitchell & Graybeal, Patty & Cooper, Dixon. *Principles of Accounting Volume 1: Financial Accounting*. Houston, Texas: OpenStax, 2019.

Freedman, David N. *The Anchor Bible Dictionary, A-C: Volume 1*. New York, United States of America: Doubleday Dell Publishing Group, 1992.

- Gaventa, Beverly R. & Petersen, David. *The New Interpreter's Bible One Volume Commentary*. Nashville, Tennessee: Abingdon Press, 2010.
- Hamilton, Victor P. *The Book of Genesis Chapters 1 – 17*. Grand Rapids, Michigan: William B. Eerdmans, 1990.
- Hutton, Philip & Wigg, Roy & Champion, Philip. *Accounting Text and Tasks 3rd Edition*. South Yarra, Melbourne: VCTA Publishing, 1999.
- Jasper, David. *A Short Introduction to Hermeneutics*. Louisville, United States of America: Westminster John Knox Press Ltd, 2004.
- Jeanrond, Werner. *Theological Hermeneutics Development and Significance*. St Edmunds, Suffolk: SCM Press Ltd, 2002.
- Jensen, Alexander S. *Theological Hermeneutics SCM Core Texts*. St Albans Place, London: SCM Press, 2007.
- Kass, Leon R. "Farmers, Founders, and Fratricide: The Story of Cain and Abel." *First Things*, no. 62 (1996).
- LaCocque, Andre. *Onslaught against Innocence. Cain, Abel and the Yahwist*. Eugene: Cascade Books, 2008.
- Lohr, Joel N. "Righteous Abel, Wicked Cain: Genesis 4:1-16 in the Masoretic Text, the Septuagint, and the New Testament." *The Catholic Biblical Quarterly* 71, no. 3 (2009).
- Marguerat, Daniel & Bourquin, Yvan. *How to read bible stories: An introduction to Narrative Criticism*. London: SCM Press, 1999.
- Matthews, Kenneth A. *The New American Commentary - an Exegetical and Theological Exposition of Holy Scripture on Genesis*. United States of America: Broadman & Holman Publishers, 1996.
- McCrary, Stuart A. *Mastering Financial Accounting Essentials - The critical nuts and bolts*. Downers Grove, United States of America: John Wiley & Sons Inc, 2010.
- McKenzie, Steven L. & Haynes, Stephen R. *An Introduction to Biblical Criticisms and their applications: To each its own meaning*. Kentucky: Westminster John Knox Press, 1999.

Moberly, Robert W.L. *Old Testament Theology - The theology of the book of Genesis*. Cambridge, United Kingdom: Cambridge University Press, 2009.

National Council of the Churches of Christ in the United States of America. *Holy Bible New Revised Standard Version*. Peabody, United States of America: Hendrickson Publishers Marketing, 2011.

New Living Translation, Ed. *Life Application Study Bible*. Carol Stream, Illinois: Tyndale House Publishers, 2007.

Ollenburger, Ben C. *Creation and Peace: Creator and Creature in Genesis 1-11*. Elkhart, United States of America: Eisenbrauns, 2009.

Pinker, Aron. "Naming of Cain in Genesis 4:1 and Its Consequence." *Bulletin for Biblical Research* 27, no. 2 (2017).

Resseguie, James L. *Narrative Criticism of the new testament: An introduction*. Michigan: Baker Academic, 2005.

Sakefiled, Katherine D. *Narrative Criticism in The New Interpreter's Dictionary of the Bible*. Nashville, Tennessee: Abington Press, 2009.

Schokel, Luis A. *A Manual of Hermeneutics*. Grand Rapids, Michigan: Sheffield Academic Press, 1998.

Schwartz, Regina M. *The Curse of Cain*. Chicago, United States of America: The University of Chicago Press, 1997.

Skousen, Mark. *The Big Three in Economics – Adam Smith, Karl Marx and John Maynard Keynes*. New York, United States of America: M.E. Sharpe, 2007.

Kaiser Jr, Walter C. & Silva, M. *An Introduction to Biblical Hermeneutics - The search for meaning*. Grand Rapids, Michigan: Zondervan, 1994.

Snyman, Gerrie. "A hermeneutic of vulnerability: Redeeming Cain." *Stellenbosch Theological Journal* 1, No. 2 (2015).

Stickney, Clyde P. & Weil, Roman L. & Schipper, Katherine & Francis, Jennifer. *Financial Accounting - an introduction to concepts, methods, and uses*. Mason, United States of America: South-Western Cengage Learning, 2010.

Strawn, Brent A. & Miller, Patrick D. *Old Testament Theology - The theology of the book of Genesis*. Cambridge, United Kingdom: Cambridge University Press, 2009.

Strong, James. *Strong's Hebrew Dictionary*. Albany, United States of America: AGES Software, 1999.

Thatcher, Tom. "Cain and Abel in Early Christian Memory: A Case Study in the Use of the Old Testament in the New." *The Catholic Biblical Quarterly* 72, No. 1 (2010).

Thiselton, Anthony C. *Hermeneutics An introduction*. Grand Rapids, Michigan: William B. Eerdmans Publishing Company, 2009.

Vaai, Upolu L. *Matua Gagana - Le Tusi Paia ma lona faitauga loloto mai le itulagi o Samoa*. Suva, Fiji: LUMA Publishers, 2015.

Van Wolde, Ellen. *Stories of the Beginning – Genesis 1-11 and Other Creation Stories*. Ridgefield, United States of America: Morehouse Publishing, 1997.

Vermeulen, Karolien. "Mind the Gap: Ambiguity in the Story of Cain and Abel." *Journal of Biblical Literature* 133, no. 1 (2014).

Walton, John H. & Matthews, Victor H. & Chavalas, Mark W. *The IVP Bible Background Commentary Old Testament*. Downers Grove, United States of America: IVP Academic, 2000.

Weil, Roman L. & Schipper, Katherine & Francis, Jennifer. *Financial Accounting - an introduction to concepts, methods, and uses*. Mason, United States of America: South-Western Cengage Learning, 2014.

Weygandt, Jerry J. & Kimmel, Paul D. & Kieso, Donald E. *Accounting Principles Twelfth Edition*. New Jersey, United States of America: John Wiley & Sons, 2015.