



# The accounting of the Tabernacle as a theological foundation: a reading from Exodus 38:21

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## Abstract

This article examines the accounting of the Tabernacle as a theological foundation for business ethics, based on an exegetical and hermeneutical reading of Exodus 38:21. From an interdisciplinary perspective that integrates biblical theology, economic ethics, and accounting theory, it argues that the detailed accounting of the materials used in the construction of the Mishkan constitutes a theological act of responsibility before God and the community, and not merely an administrative procedure. The study draws on biblical, rabbinic, and theological sources, along with contemporary contributions on management ethics and financial governance. The findings suggest that, in the Israelite tradition, accounting is configured as a sacred practice, linked to the recognition of God's absolute ownership of goods, as expressed in Haggai 2:8, and to the role of human beings as responsible stewards. It is concluded that the Tabernacle's accounting establishes a theological paradigm of transparency, honesty, and control of resources, offering current normative foundations for building a business ethic with biblical inspiration.

**Keywords:** Business ethics, Biblical theology, Tabernacle, Administration of divine property.



## Introduction

The relationship between faith, economics, and accounting practices has been a field of theological, ethical, and philosophical reflection for centuries. In ancient societies, especially in the biblical context, the management of resources was not conceived as a merely technical activity, but as an act deeply linked to human moral responsibility before God. Within this framework, accounting not only fulfilled an economic control function, but also became a means of expressing fidelity, transparency, and justice. The account of the construction of the Tabernacle in the Book of Exodus offers one of the oldest and most systematic examples of public accountability in a religious context, revealing a theological dimension of accounting that has been little explored from the perspective of contemporary business ethics (Jerusalem Bible, 2009).

Exodus 38:21 presents a detailed record of the materials used in the construction of the Mishkan, emphasizing that these accounts were compiled at Moses' command and under the supervision of the Levites: "These are the records of the Tabernacle, the Tabernacle of the Testimony, which were written at Moses' command." This act of accounting does not merely respond to an organizational requirement, but rather expresses a theological concept in which the administration of resources is directly linked to the sanctity of the space and the divine presence, the Shekinah. In this sense, accounting is configured as a spiritual act that seeks to preserve transparency, justice, and righteousness before God and the people (Ashley, 1993).

From the prophetic tradition, ultimate ownership of goods is attributed to God: "The silver is mine, and the gold is mine" (Haggai 2:8). This theological principle radically redefines the notion of wealth, shifting it from the realm of absolute human control to the category of a gift entrusted for stewardship. Thus, human beings are not owners in the strict sense, but rather responsible stewards. This conception grounds an economic ethic in which fraud, deception, and the manipulation of resources are not only legal offenses, but also spiritual transgressions that affect our relationship with God (Brueggemann, 2016).

Rabbinic literature reinforces this view by establishing strict principles of control and oversight in the management of sacred resources. The Talmud states that those who administered Temple funds were not to wear garments with pockets, "so as to be above suspicion before both men and God" (Shekalim 3:2). Similarly, the Midrash highlights that, although Moses was primarily responsible for the assets, he summoned others to audit the accounts with him (Exodus Rabbah 51:1), establishing an early precedent for internal control, supervision, and collegial accountability. These principles anticipate, from a theological perspective, central concepts of modern accounting such as transparency, segregation of duties, and auditing.

In contemporary times, business ethics has been extensively addressed from philosophical, legal, and economic perspectives; however, its theological foundation remains an expanding field. Several authors have pointed out that recent financial crises are closely linked to the loss of transcendent ethical reference points in resource management (Melé, 2012; Sen, 2009). In this context, recovering the biblical and theological foundations of accounting provides a deeper normative basis for business ethics, moving beyond a merely instrumental view of financial control.



This article proposes to analyze the accounting practices of the Tabernacle as a theological foundation for business ethics, based on an exegetical reading of Exodus 38:21, articulated with prophetic and rabbinic tradition. Its central thesis argues that the detailed accounting in the construction of the Mishkan constitutes a theological paradigm of transparency, honesty, and responsibility in the administration of resources, fully relevant to the contemporary debate on business ethics, financial governance, and social responsibility. Thus, the research seeks to contribute to the interdisciplinary dialogue between theology, accounting, and economic ethics, demonstrating that accounting, far from being a neutral practice, possesses a profound spiritual dimension.

## **Theoretical Framework**

Accounting, traditionally understood as a technical discipline focused on recording, controlling, and analyzing economic resources, also possesses a profound ethical dimension and, in religious contexts, a clear theological foundation. In the biblical tradition, the administration of goods is not presented as a neutral activity, but rather as a concrete expression of the relationship between God, humankind, and the community. In this sense, the construction of the Tabernacle in the Book of Exodus constitutes one of the oldest precedents of public accountability with a spiritual basis (Jerusalem Bible, 2009).

From the perspective of Old Testament theology, the concept of property is articulated based on God's absolute sovereignty over creation. Haggai 2:8 explicitly states, "The silver is mine, and the gold is mine," thus establishing a fundamental theological principle: goods do not belong to human beings in an absolute sense, but are entrusted to them as stewards. This notion of stewardship implies a moral responsibility that transcends the economic sphere and is rooted in faithfulness to the covenant. Brueggemann (2016) argues that, in the biblical tradition, wealth is only legitimate when it is subordinated to justice, solidarity, and obedience to the divine will.

The account in Exodus 38:21, by presenting the detailed inventory of the Tabernacle's materials, introduces a theology of accountability. Ashley (1993) points out that the meticulousness with which the metals, textiles, and offerings are recorded cannot be interpreted merely as an administrative feature, but rather as a theological statement: the God of Israel is a God of order, justice, and transparency. Accounting, in this context, becomes a means of safeguarding the sanctity of the space and ensuring that consecrated resources are not misappropriated. As Erazo, SQ (2020) states, fair accounting gives rise to an "ought to be" in the practice of the profession, since it is based on a rational essence oriented toward achieving a goal.

Rabbinic tradition deepens this concept by establishing strict rules for controlling Temple assets. The Babylonian Talmud, in the tractate Shekalim (3:2), stipulates that those who administered the sacred funds should not wear garments with hidden compartments, "so as to be above suspicion before both men and God." This principle introduces an early notion of internal control, in which transparency has not only a social but also a spiritual function. Similarly, the Midrash Exodus Rabbah (51:1) emphasizes that, although Moses was primarily responsible for the resources, he summoned others to audit the accounts alongside him, revealing an early practice of collective oversight.

From a moral theological perspective, this control structure reflects an anthropological view that sees human beings as both stewards and subjects of temptation. Shared oversight not



only protects material goods but also the moral integrity of those who manage them. This perspective aligns with the biblical principle of justice in commercial transactions, expressed in the requirement of just weights and measures (Leviticus 19:35–36), reinforcing the idea that accounting is part of the moral order established by God.

In the contemporary context, business ethics has developed primarily from secular approaches, focusing on social responsibility, regulatory compliance, and sustainability.

Melé (2012) argues that business ethics only reaches its full potential when it is grounded in a holistic conception of the person and the common good. From a complementary perspective, Sen (2009) asserts that economic justice cannot be reduced to efficiency indicators, but must incorporate values such as equity, transparency, and moral responsibility. These categories, widely debated in secular ethics, find in biblical theology a transcendent foundation that reinforces their binding nature.

In this context, accounting ceases to be a merely instrumental tool and becomes a morally binding practice. In the case of the Tabernacle, accountability not only guarantees the proper administration of resources but also conditions the very possibility of the Shekinah dwelling among the people. Thus, financial transparency becomes a requirement for the divine presence, establishing a direct link between accounting, holiness, and justice (Carmona & Ezzamel, 2006; Munday et al., 2023).

From this perspective, the theoretical framework of this study rests on three fundamental pillars: the theology of divine ownership, which recognizes God as the absolute owner of goods; human stewardship, which assigns to human beings the ethical responsibility to manage them faithfully; and accountability as a spiritual practice, aimed at guaranteeing justice, honesty, and community trust. These pillars allow us to interpret the Tabernacle's accounting not only as a historical precedent for accounting practices, but also as a current theological paradigm for business ethics in the contemporary world.

## **Methodology**

The study was conducted using a qualitative exegetical, typological, hermeneutical-theoretical approach, focused on the theological interpretation of the Tabernacle accounting as a foundation for business ethics. The exegetical method was applied to the text of Exodus 38:21, using the Jerusalem Bible (2009) and Ashley's commentary (1993) as a basis, in order to identify the theological categories associated with accountability, the administration of resources, and the presence of the Shekinah.

In addition, a hermeneutical analysis of rabbinic sources was conducted, specifically the Babylonian Talmud (Shekalim 3:2) and the Midrash Exodus Rabbah (51:1), to delve deeper into the principles of control, transparency, and oversight in the management of sacred resources. Furthermore, a review of contemporary literature in theology and economic ethics was carried out, drawing on the contributions of Brueggemann (2016), Mélé (2012), and Sen (2009), with the aim of establishing a dialogue between the biblical foundations of accounting and current approaches to business ethics.

The analysis was structured thematically around three axes: divine ownership of goods, human stewardship, and accountability as a spiritual practice. The study is framed within the



interpretive paradigm; therefore, its results do not aim for empirical generalization but rather for a normative theological foundation for contemporary business ethics.

## Results

This section on the Tabernacle is important for setting the tone of the article because it directly frames the discussion in theological, symbolic, and typological terms rather than only historical or architectural ones. By stating that the tabernacle is not just a physical structure but a "coherent, theologically structured symbolic system," this signals that the analysis that follows will reconnoitre connotation and denotation, purpose, and spiritual significance, not simply historical description.

In other words, the tabernacle constitutes an integral, coherent, and theologically structured symbolic system, designed not only as a physical space for worship, but as a typological model that anticipates spiritual realities later developed in early Christianity, as explicitly stated in the Epistle to the Hebrews when it affirms that "the first tabernacle... is a symbol for the present time" (Hebrews 9:9).

First, it is established that the tabernacle was conceived according to a strictly divine model, revealed directly to Moses on Mount Sinai, which demonstrates a theological conception of sacred space based on order, obedience, and ritual precision. Scripture reiterates on several occasions that all things had to be made "according to the pattern" shown by God (Exodus 25:9, 40; 26:30; 27:8), confirming that its value was not merely functional but profoundly symbolic. The portable nature of the tabernacle, equipped with poles for transport without direct contact (Exodus 27:4–7; 30:4), reinforces its function as a mobile center of the divine presence during Israel's pilgrimage (Exodus 40:36–38).

Secondly, the structural analysis of the outer court, the Holy Place, and the Most Holy Place reveals a clear symbolic progression from the external world to the heavenly presence of God. The outer court represents the initial access space where the sin offering is made on the altar of burnt offering (Exodus 27:1–8) and purification takes place at the laver (Exodus 30:17–21). The Holy Place appears as the space for daily priestly service (Hebrews 9:6), typologically associated with the communal life of the church. Finally, the Most Holy Place is configured as a symbol of heaven itself, where the divine presence was manifested on the mercy seat (Hebrews 9:24).

Third, the results show that each of the furnishings of the tabernacle has a specific symbolic fulfillment within the Christological framework:

*The altar of burnt offering typifies the redemptive sacrifice, offered once and for all (Hebrews 10:9–12).*

*The fountain is associated with the spiritual purification linked to baptism (Hebrews 10:22).*

*The lampstand represents spiritual illumination through the revealed word, which empowers for service to God (Exodus 25:31–40; 2 Timothy 3:14–16).*

*The table of the bread of the Presence is linked to the believer's communion with God, prefiguring the Lord's table (Exodus 25:23–30; 1 Corinthians 10:16–17).*

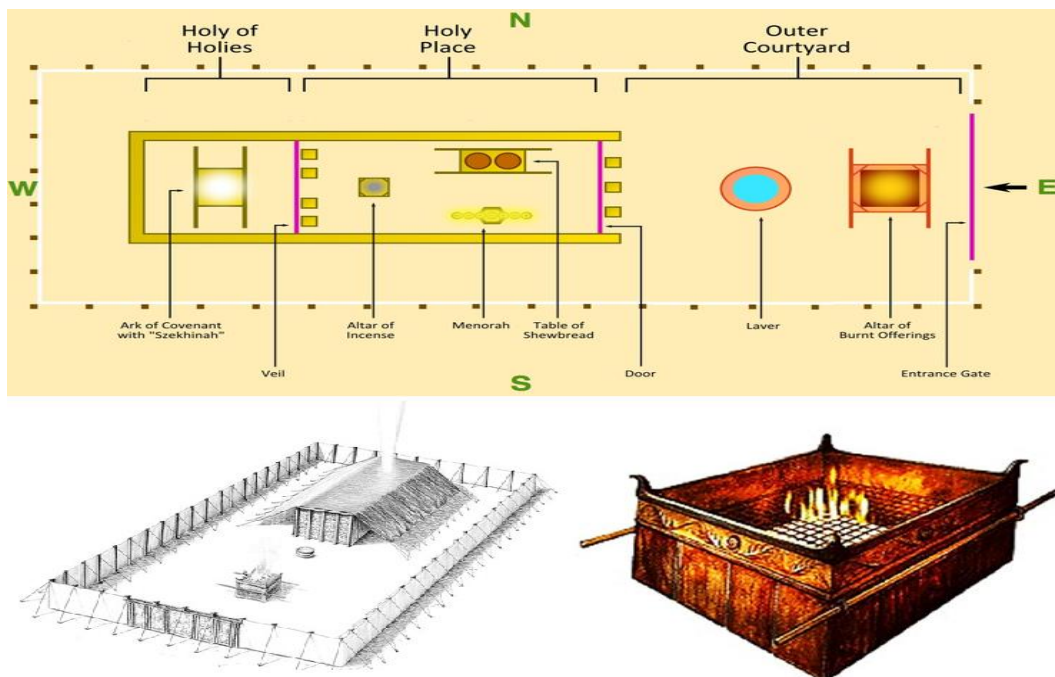
*The altar of incense symbolizes prayer as a means of intercession before God (Revelation 5:8; 8:3–4; Luke 1:10).*

*The ark of the covenant and the mercy seat represent Christ's perfect mediation before the Father (Exodus 25:10–22; Hebrews 9:3–5).*

The role of the high priest finds its typological fulfillment in the figure of Jesus Christ, who has passed through the heavens as the eternal high priest (Hebrews 4:14), while the Levitical priesthood is symbolically projected onto the Christian community as a “holy priesthood” (1 Peter 2:5). The veil that separated the Holy Place from the Most Holy Place symbolized the barrier between God and humanity under the Old Testament (Hebrews 9:7–8); its tearing after the death of Christ (Matthew 27:51) represents direct access to the divine presence through his sacrifice (Hebrews 10:19–20).

The tabernacle cannot be interpreted merely as an ancient architectural structure, but as a comprehensive theological system that articulates sacrifice, purification, illumination, communion, intercession, and access to the divine in a logically and symbolically coherent sequence. This structure confirms its pedagogical, spiritual, and doctrinal function both in the Jewish context and in later Christian theology, as summarized in the apostolic exhortation to “draw near to God with a sincere heart in full assurance of faith” (Hebrews 10:22). The ark of the covenant, with its mercy seat above it and its two cherubim, was in the Most Holy Place.

Figure N.1 The Altar of Burnt Offering



Source: BethelBibleHouse. (2025). Tabernacle

The construction of the Tabernacle required a significant volume of high-value materials, which prompted Moses, upon completion of the work, to record and report the supplies used.



This meant that Moses, in addition to fulfilling prophetic, political, judicial, and social leadership roles, also assumed accounting responsibilities, thus establishing a model that would later be replicated by religious institutions, which to this day provide financial reports to their communities. While this might be interpreted as an excessive emphasis on economics, the rigor with which the Torah details the quantities of materials used reveals that the practice of honest and transparent management is an essential condition for serving God.

Table N.1 Inventory of the Mishkan according to the Torah

Material	Exact Amount	Biblical Source	Origin / How it is obtained	Use in the Mishkan
<b>Gold (Zahav)</b>	29 talents and 730 shekels	Exodus 38:24	Voluntary donations from the people	Ark, table, menorah, altar of incense, vestments of the High Priest, moldings, hooks and utensils
<b>Silver (Kesef)</b>	100 talents and 1,775 shekels	Exodus 38:25–28	Half a census shekel (603,550 men)	Tabernacle bases (100 talents), hooks and column appliques (1,775 shekels)
<b>Copper (Nejoshet)</b>	70 talents and 2,400 shekels	Exodus 38:29	Voluntary donations from the people	Outdoor altar, copper basin (kyor), bases and outdoor stakes
<b>Precious stones (Onyx and other stones of the breastplate)</b>	No numerical quantity is specified	Exodus 25:7; 28:17–20	Donations from leaders and from Israel	Breastplate (Joshen) and shoulder pieces of the ephod
<b>Oils and spices</b>	The quantity is not specified; only the mixture.	Exodus 25:6; 30:22–38	Voluntary donations	Anointing oil and frankincense (ketoret)
<b>Dyed wool, fine linen, hides</b>	Exact quantities are not specified	Exodus 25:4–5; 36:8–19	Voluntary donations	Curtains, coverings, priestly vestments
<b>Acacia wood (shittim)</b>	Total measurement not specified	Exodus 25:5	Donation from the people	Structure of the Tabernacle: ark, table, altar

Source: Own elaboration

From the perspective of Jewish thought, wealth is understood as a manifestation of the divine will, in which God sovereignly determines the distribution of his generosity; therefore, theft or commercial fraud not only represent an ethical failing, but an improper appropriation of what belongs to God and a direct transgression of his will.



הכהן: בן־אהרן איתמר בִּיד הַלְוִיִּים עֲבַדַת מֹשֶׁה עַל־פִּי פֶקֶד אֲשֶׁר הֶעֱדַת מִשְׁכַּן הַמִּשְׁכָּן פְּקוּדֵי אֵלֶּה  
*These are the records of the Mishkan, the Mishkan of the Covenant, which were written by  
order of Moshe - the work of the Leviim under the direction of Ithamar son of Aharon the  
Kohen.  
AND Exodus 38:21*

The prophet succinctly expressed it thus:

צְבָאוֹת: יְהוָה נָאֻם הַזֶּהָב וְלִי הַכֶּסֶף לִי  
*"The silver is Mine and the gold is Mine," says the Lord of Hosts.  
Haggai 2:8*

In Sacred Scripture, numerous aspects that might be considered ordinary or everyday receive detailed and meticulous treatment, including commercial transactions. The Torah, understood as divine revelation, carefully establishes the obligation to use just weights and measures, emphasizing that the relationship with God demands integrity and rectitude in economic activities. Within this framework, Moses understood that for the Shekhinah, that is, the presence of God, to dwell among the people, it was essential that the Tabernacle be built under a rigorous and completely transparent accounting system.

This tradition of meticulous accounting in the house of God, initiated by Moses, was later extended to the administration of the Temple. The Talmud states that those who entered the chamber designated for collecting money for sacrifices could not wear garments with pockets or hidden compartments, in order to avoid any suspicion before both men and God (Shekalim 3:2).

Furthermore, rabbinic tradition taught that the management of public funds should be carried out collectively. The Midrash states that, although Moses held the primary role of treasurer, he decided to convene others to jointly review the accounts, thus establishing an early form of shared auditing (Exodus Rabbah 51:1). The scale of the Tabernacle's accounting is especially significant, given that its construction involved an extraordinary financial investment—possibly the greatest concentration of wealth in the entire nation at that time. Twenty-nine talents of gold were used, and considering that each talent weighed approximately 32 kilograms, this would represent more than 32,000 ounces of gold. In today's currency, this amount would reach tens of millions of dollars. It is even more remarkable that all of these resources came from voluntary offerings, motivated solely by the people's devotion and love for God.

There are of course also alternative perspectives and critical scholarship that view the Tabernacle accounts as literary legitimization of priestly authority. Nathan MacDonald's monograph (Oxford, 2023) contends that the Tabernacle accounts and related priestly ordinances in Exodus – Leviticus replicate the textual development of priestly power and hierarchy. His work shows how later textual layers augment priestly roles, rituals, and even hierarchies. This is construed by him as a construction of priestly authority in a post-exilic context. Also Julius Wellhausen (1885), in his *Prolegomena zur Geschichte Israels*, an influential work in Pentateuchal criticism, postulates that much of the priestly material (including all the sanctuary instructions) were written late in Israel's history, when the priesthood was already dominant religious authority. According to his study, the Tabernacle description may indeed mirror back-projection from a later temple-oriented priestly theology,



therefore giving legitimacy to the existing cultic order. John Collins (2014), in his widely used *Introduction to the Hebrew Bible*, treats Priestly material together with the Tabernacle instructions, as a literary construction within the larger development of Torah configuration. He explains that the comprehensive priestly instructions are not autonomously verified historical events but reflect literary and theological influences in the text's compositional history — particularly to create or legitimize cultic norms and the range of priestly roles.

## Discussion

The results obtained allow us to affirm that the Tabernacle's accounting is not merely a technical administrative device, but a concrete manifestation of a theology of holiness applied to economics. In Exodus 38:21, public accountability is placed at the very heart of the cultic project, confirming that, in the biblical worldview, the administration of resources is an integral part of the covenant relationship between God and his people (Ashley, 1993; Jerusalem Bible, 2009). This finding challenges contemporary approaches that radically separate faith, economics, and ethics, showing that in biblical thought these areas remain theologically integrated.

From this perspective, the figure of Moses acquires a paradigmatic character not only as a spiritual mediator and legislator, but also as a guarantor of economic transparency. The exercise of the accounting function by the covenant leader reinforces the idea that spiritual authority is inseparably linked to ethical responsibility for material resources. As Brueggemann (2016) points out, in Scripture the administration of wealth is never neutral, but always expresses a relationship of obedience or rupture with the God of justice. In this sense, the accounting of the Tabernacle constitutes an act of theological fidelity, not merely of operational efficiency (Pundiono & Tandana, 2021; Barlev, 2006).

The theology of divine ownership, based on texts such as Haggai 2:8, introduces a structural principle for economic ethics: all goods originally belong to God, and human beings act solely as stewards. This conception aligns with the contemporary arguments of Sen (2009), for whom economic justice cannot be reduced to profit maximization but must be guided by criteria of moral responsibility toward others. Within the biblical framework, this responsibility is intensified by recognizing that the “other” is also God himself, whose will can be harmed by unjust economic practices.

The requirement of just weights and measures, extensively developed in the Torah, serves as a theological antecedent to current principles of internal control, auditing, and financial transparency (Boomgaarden, 2021). From this perspective, the rabbinic mechanisms described in the Talmud and Midrash, such as the prohibition against entering the treasury with pockets and the collegial auditing of accounts, cannot be interpreted merely as preventative regulations, but rather as expressions of a spirituality of radical honesty (Babylonian Talmud, n.d.; Midrash Exodus Rabbah, n.d.). Accounting, therefore, is understood as a spiritual practice that safeguards the sanctity of the sacred space.

The link between accounting and the Shekhinah constitutes one of the most significant theological contributions of this research. The presence of God is not conceived solely as a mystical reality, but as a reality conditioned by justice, faithfulness, and righteousness in the management of resources. Moses understands that the absence of transparency would compromise the divine indwelling among the people. This conception offers a profoundly



critical reinterpretation of contemporary religious contexts where financial opacity has weakened the spiritual credibility of institutions.

From the dialogue with modern business ethics, the principles identified in the Tabernacle's accounting show a surprising convergence with the postulates of responsible management ethics.

Melé (2012) argues that every ethical organization must be structured on the basis of accountability, control, public trust, and the common good. These same principles are found, in an embryonic but normatively binding form, in the accounting system of Exodus. The substantial difference lies in the fact that, in the biblical model, the ultimate foundation is not only institutional legality, but obedience to God.

Furthermore, the sheer scale of the Tabernacle's construction, financed entirely by voluntary offerings, introduces an additional theological dimension: the gift economy. The accumulation of wealth is not geared toward private profit, but rather toward establishing a space for God's presence. This logic distances itself from both utilitarian capitalism and views that demonize wealth, placing possessions within a framework of consecration, service, and spiritual responsibility (Brueggemann, 2016).

This discussion allows us to argue that the Tabernacle's accounting should not be understood merely as a historical antecedent of public accounting, but as a normative theological paradigm with direct implications for contemporary business ethics. In a global context marked by financial scandals, institutional corruption, and a loss of social trust, the biblical model offers a solid alternative founded on transparency, accountability, collegiality, and an awareness of divine ownership. In this sense, economic ethics is not presented as an external addition to faith, but as a concrete expression of spirituality lived in the realm of resource management.

## **Conclusion**

This study has demonstrated that the accounting of the Tabernacle, as presented in Exodus 38:21, is not a secondary element within the biblical narrative, but rather a structural manifestation of the theology of holiness, stewardship, and justice. The public accounting commanded by Moses reveals that the administration of the goods dedicated to God is an integral part of worship, as a concrete expression of faithfulness, obedience, and reverent fear. Accounting, in this context, is configured as an implicit liturgical practice, where the management of resources cannot be dissociated from the divine presence dwelling among the people.

From the perspective of the theology of divine ownership, the recognition that silver and gold belong exclusively to the Lord (Hag 2:8) establishes an ontological foundation for biblical economic ethics. Human beings are not absolute owners, but rather responsible stewards of goods entrusted to them by God. Consequently, fraud, corruption, and commercial injustice are not only moral deviations of a social nature, but sins that break the covenant and profane what is sacred. The accounting of the Tabernacle thus emerges as a tangible expression of obedience to the God who demands justice in both worship and economic life.



The connection between accounting, the Shekhinah, and holiness allows us to affirm that transparency in resource management was not merely an external administrative requirement, but an indispensable spiritual condition for God's presence to remain among Israel. The meticulous record-keeping, the control over funds, and the collegial verification described by rabbinic tradition confirm that the absence of all suspicion before God and humankind was understood as a requirement of the sacred order. Even Moses, as mediator of the covenant, submitted to mechanisms of shared auditing, revealing that no spiritual authority is exempt from the ethical judgment of righteousness.

The sheer scale of the Tabernacle's construction, financed entirely by voluntary offerings, reinforces the theological nature of the accounting model analyzed. The honest management of such a significant concentration of wealth confirms that biblical faith is not opposed to economics, but rather integrates it within a framework of responsibility, justice, and service to God. In this sense, accounting is shown not as an instrument of profit, but as a means of fostering communion between God and his people.

Finally, this research allows us to affirm that the Tabernacle's accounting constitutes a normative theological foundation for business ethics in the contemporary world. The principles of accountability, radical transparency, internal control, collegiality, and sacred stewardship project a vision of economics subordinated to God's justice. For contemporary theology, and particularly for the interdisciplinary reflection promoted by Pharos Journal of Theology, these findings confirm that authentic economic ethics cannot be separated from its spiritual roots: faithful stewardship is, ultimately, an act of worship.

There are some limitations in this study, for example it focuses heavily on Exodus 38:21 and connected passages (e.g., Haggai 2:8) but does not completely involve the broader corpus of biblical and extra-biblical economic texts, such as the Dead Sea Scrolls, which could well provide additional nuance about stewardship and sacred economics. In addition the historical context is principally theological and literary, rather than for example, archaeological or socio-economic; consequently, deductions about actual practices in ancient Israel may be interpretive rather than empirically based. Future research on the themes should involve broader textual analysis. So the study could be extended to include all biblical texts associated to temple / tabernacle finance, offerings, and even sacred property, as well as Levitical codes, Deuteronomic regulations, and Psalms.

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