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## IN MEMORIAM, A SCOTTISH EULOGY

**DAVID A.R. FORRESTER  
(1928-2009)**

David was educated at St. Andrews and Oxford Universities. Having been involved in post-war Germany in U.K. military initiatives to promote the rebuilding of international relations, he became fluent in German and acquired an abiding interest in German culture and concern for Jewish refugees.

After a short period in industry and some lecturing in further education, by which time he had qualified as a management accountant, David began the researching and teaching career at Strathclyde which constituted his life's work, remaining from 1964 to 1994.

David's research publications had an incredibly wide range. They covered late-Medieval and Renaissance accounting (Scottish included), the evolution of printed financial reports, the development of university audits, European state accounting of the Enlightenment (Camerarism), early railway accounting, the evolution of modern French accounting, the work of Schmalenbach, and the emergence of cash-flow accounting.

Such was his range that he even published an essay on "the Myth of the Lad o'Pairs in Scots Literature" in a book on the distinctiveness of Scottish university education. He was a highly independent spirit, and disseminated a number of his own works and the works of others under the publishing name of "Strathclyde Convergencies."

David's gifts as an academic were in research and in the inspiration of students and colleagues. Not a gifted lecturer by his own admission, he was capable of transmitting memorable and hilarious messages to students. David Forrester was the perfect example of the capacity of the academy to absorb and fully utilize the eccentrically brilliant, which indeed he was.

He will be remembered as a scholar of international scope for his encouragement of students and colleagues, this writer included. He was a warm, engaging, and lovable character, full of explosive laughter and generous to a fault. A unique and irreplaceable man, he is sorely missed



by Sam McKinstry (abridged)

## AN AMERICAN MEMORIAL TO DAVID A.R. FORRESTER

David Alexander Roxburgh Forrester passed away on April 21, 2009, at age 81. Forrester, a Scotsman, was an honorary life member of the Academy of Accounting Historians and a winner of the Academy's Hourglass Award in 1978 for his book entitled *Schmalenbach and After: A Study of the Evolution of German Business Economics*. Academy President Hanns-Martin Schoenfeld, in making the award at the 1978 Academy business meeting, commented that:

Forrester had made a very comprehensive and in depth scholarly analysis of Schmalenbach's contribution to accounting and business administration which had previously been almost totally neglected in the English-speaking world. Further, Forrester has succeeded extremely well in blending together a biography and a scholarly assessment of Schmalenbach's contribution. It is a model case for historical writing.

Sixteen of Forrester's many accounting history articles were published in collected form in the 1998 volume *An Invitation to Accounting History*. In an advertisement for "An Invitation," another life member of the Academy, Basil Yamey, wrote:

David Forrester's contributions to accounting history invariably are informative and stimulating and, in many cases, tap interesting and unusual sources of data and ideas. His contributions sometimes are unorthodox, even idiosyncratic, and none the less valuable for that.

At Forrester's memorial service, his fellow faculty colleague, Sam McKinstry, remembered Forrester as one of a pioneering generation of accounting historians. was a happy, bearded man, full of humor. McKinstry concluded his eulogy with these lines:

I also have a sneaking suspicion that David to some extent realized the advantages of his reputation as a difficult author or speaker; it was great to have a job where your mind could range wide and free, and where you could encourage the young to think for themselves, to challenge received wisdom.

The Academy of Accounting Historians has lost an eccentric life member, and the accounting history community will not be the same for that loss. Forrester's book-length volumes are widely held in libraries; for example, each of the Schmalenbach books is available in over one hundred U.S. libraries. Other of his monographs are also available and offer insights into subjects that have been little studied. Those looking for ideas for new projects will have their creative minds tweaked if they will examine the works of the late David A.R. Forrester.

by Dale L. Flesher (abridged)