

## OBITUARIO

### DAVID A. R. FORRESTER

El jueves, día 21 de abril de 2009, falleció David Forrester, otro de nuestros buenos amigos y otro pionero de la investigación moderna en historia de la contabilidad que nos deja. David Forrester era gran amigo mío y yo admiraba su fuerte personalidad y su agudo sentido del humor. Le conocí en Londres en agosto de 1980 con ocasión del 3rd World Congress of Accounting Historians. Nos volvimos a encontrar repetidas veces -siempre con motivo de congresos de historia de la contabilidad-. Así fue en Barcelona en 1981, en Pisa en 1984, en Kyoto y en Madrid en 1992, en Urbana-Champaign en 1995, en Kingston in 1996, en Madrid en 2000 y en otras varias ocasiones, como en Toronto, no recuerdo bien el año. Nos entendíamos muy bien. Un par de veces vino a cenar a casa y mis hijos y mi mujer le tomaron gran aprecio. Era considerado como un miembro más de la familia. Yo había estudiado en la Universidad de Colonia, donde obtuve mi título de doctor, y mi mujer es alemana. El hecho de que él también hubiera estudiado en Alemania y hablara alemán, nos dio un sentimiento de afinidad, de *Wahlverwandschaft*, como decía Goethe, o sea, de “parentesco de elección”. Haciendo referencia a su conocimiento de idiomas extranjeros, francés, alemán, en el prologo que me solicitó que escribiera para su libro "An Invitation to Accounting History", comenté que David Forrester era una especie de *rara avis* en el grupo de historiadores de la contabilidad de habla inglesa, porque como es sabido, los investigadores anglo-sajones, haciendo uso de la amplia difusión de que su idioma goza en todo el mundo, no parecen muy inclinados a aprender lenguas extranjeras. Sin embargo, él lo hizo y lo hizo bien. Pertenecía a ese magnífico grupo de pioneros, como Raymond de Roover, Federigo Melis, Basil S. Yamey, Paul Garner, Ernest Stevelinck, Carlo Antinori, Pierre Jouanique y unos pocos más que han contribuido a hacer de la historia de la contabilidad la magnífica realidad que es hoy.



Otro buen amigo suyo, Sam McKinstry, de la University of the West of Scotland, me ha remitido las emotivas palabras de homenaje que pronunció en el funeral celebrado en sufragio del alma de David Forrester en la Catedral Episcopaliana de Nuestra Señora la Virgen María, de Glasgow, el 4 de julio de 2009. Me permito reproducirlas aquí porque constituyen una bella semblanza de nuestro buen amigo y compañero, que refleja fielmente su vida, su obra y su carácter.

Esteban Hernández Esteve

## A TRIBUTE TO DAVID FORRESTER

(Given at a Memorial Service at St Mary's Cathedral,  
Great Western Road, Glasgow, 4 July 2009)

It's a great privilege to be able to pay a tribute to David Forrester, and to say something about his contribution as an academic and teacher. I have to begin by telling you that I was taken aback at his sudden death. David had submitted a paper on 'Three Scots



Traders of the 17c' to a journal which I edit, and I was expecting a revised version to come in. Instead, I received the news that he had died. I had met with David at the Millennium Hotel maybe a month or so before that. He was looking wiry and fit, spilling his tea everywhere because he was laughing so much. I spilled a fair amount myself!

### The scholar

First of all, Doctor David Forrester, to give him his formal title, was a scholar, educated to his fingertips at St Andrews and Oxford universities, as well as being a professionally qualified management accountant. After a period in industry, he became a lecturer in accountancy at Strathclyde University. David had also completed extra studies in Germany, and was able to bring deep and rare language skills in French and German to his research and teaching at Strathclyde, where he stayed for 30 years.

### The works

His publications were predominantly in accounting history, where he was regarded as one of a pioneering generation of historians which included Basil Yamey, Esteban Hernandez Esteve (Spain), Richard Vangermeersch and Paul Garner (USA). These distinguished historians held him in high esteem, regarding him as a peer. David's research publications had an incredibly wide range. They covered late-mediaeval and Renaissance accounting, (Scottish included), the evolution of printed financial reports, the development of university audits, European state accounting of the Enlightenment period, early railway accounting, WS Jevons the economist and accounting for human life, (yes, you heard me correctly), the evolution of

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modern French accounting, the work of the influential German accountant/economist, Schmalenbach, and the emergence of Cash Flow accounting, inter alia. David's reading had a phenomenal scope, covering accounting, economics, philosophy and history in several languages.

Such was his range that he even published an essay on 'the Myth of the Lad o' Pairts 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 publisher's name of 'Strathclyde Convergencies'.

### The wit

David was a happy man, full of all kinds of humour. The initial letters of his name were D.A.R.F., and he frequently signed his emails and letters 'DARF', as a joke against himself. He was quite happy to be associated with 'daftness' if it made people smile. He wrote a paper on cash accounting which was entitled 'Cash-Flows: From Where? Where to? (1990 AD)'. The abstract of this paper informed readers that more details could be found in his 'Nice' paper, that is, one he had given at Nice, in the south of France!

With David's outstanding academic endowments, some may wonder why did he not become a professor. We don't know the reason, but one possible explanation is that he was often an *eccentric communicator*. There were three factors in this, 1) he assumed erudition equal to his own on the part of his audience, a very generous impulse, (for example, in his paper on 'Three Scots traders of the 17<sup>th</sup> Century', he includes the phrase: 'as our Historiographer –Royal has noted'), when in fact many of his readers did not possess the depth of scholarship he had, and would struggle to know what he was talking about. 2) he wrote in the passive voice, perhaps in an attempt to give an objective tone to his work, but was actually slowing the reader down, and 3), as the reader struggled to get his or her bearings, he tripped them up with all manner of semantic jokes, puns and exclamation marks!! The effect of reading one of his papers is a bit like swimming through treacle, while being tickled as you come up for air.

I must tell you about David's last conference paper, given at Strathclyde University around 1996. He gave a paper on 'Periodisation in Family Firm Accounts'. When he finished giving it, dressed in full highland regalia, the chairman thanked him, telling him that he had read the paper in advance and couldn't understand a word of it. However, now that David had explained it in person, he was even more confused! David smiled, completely unembarrassed, raising his hand in a gesture of greeting!

Of this criticism of David's communication skills I would say the following: that he was no worse in this respect than several much –lauded French postmodern philosophers, such as Foucault, Deleuze or Lefebvre, who almost go out of their way to be deliberately obtuse, and who get away with it! Also, you will come across plenty of challenging David Forrester sentences, but never an ungrammatical or boring one. Persevere with his writing, for the matter is there.

I also have a sneaking suspicion that David to some extent realised the advantages of his reputation as a difficult author or speaker: it was great to have a job where your mind

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could range wide and free, and where you could encourage the young to think for themselves, to challenge received wisdom. Maybe the last thing he wanted was to be promoted to a position where administrative cares could destroy his freedom, so he perhaps avoided that through the Peter Principle, that is, by cultivating an eccentricity to ensure he was not promoted!

I leave you to consider this hypothesis!

### **An assessment**

I want to make an assessment of David by analogy. We are today in a church designed by the great Victorian architect, Sir George Gilbert Scott, designer of Glasgow University on Gilmorehill, St Pancras Station or St Mary's Episcopal Cathedral in Edinburgh, to mention but a few.

One evening in the 1860's or 1870's, Sir George telegraphed his office in London from the Midlands, where he had several hours earlier rushed off in a train. The words on the telegraph were; 'Why Am I here?!' I once had an experience like that with David. A couple of years ago we arranged to meet at 200 at the Counting House in George Square. When 230 arrived and David hadn't, I decided it was time to phone him with the question 'Why are you NOT here?!'

Like Sir George, David could become so preoccupied by his life's business that sometimes, practicalities were forgotten. But there are other parallels between Scott and David. It is true of Scott that his pupils, who became the greatest architects of the next generation, were as much a part of his achievement as his best buildings.

How true that also is of David Forrester. I believe that his work on Schmalenbach, or on state accounting of the Enlightenment period, or even on the Forth and Clyde Canal's accounting, will be consulted by scholars for a very long time. But I also believe that his encouragement of many young scholars and aspiring academics, myself included, was at least as important. He was the first to give me 'An Invitation to Accounting History', to quote the title of his book, back about 20 years ago. So many, like me, at a personal level, owe David Forrester so much.

Jevons, a hero of David, once said that 'We are all of us full of deep springs of unconquerable character which education may in some degree soften or develop but can neither create nor destroy'. David is the supreme example of that unconquerable character, entirely unique and unforgettable, and always on the side of the angels.

Come to think of it, life among the angels must recently have become much more interesting!

Sam McKinstry  
University of the West of Scotland