



THE UNIVERSITY *of* EDINBURGH

Edinburgh Research Explorer

Accountability and ideology

Citation for published version:

Detzen, D & Hoffmann, S 2019, 'Accountability and ideology: The case of a German university under the Nazi regime', *Accounting History*, pp. 1-19. <https://doi.org/10.1177/1032373219836301>

Digital Object Identifier (DOI):

[10.1177/1032373219836301](https://doi.org/10.1177/1032373219836301)

Link:

[Link to publication record in Edinburgh Research Explorer](#)

Document Version:

Publisher's PDF, also known as Version of record

Published In:

Accounting History

General rights

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact openaccess@ed.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.



Accountability and ideology: The case of a German university under the Nazi regime

Accounting History

1–19

© The Author(s) 2019



Article reuse guidelines:

sagepub.com/journals-permissions

DOI: 10.1177/1032373219836301

journals.sagepub.com/home/ach**Dominic Detzen**

Vrije Universiteit Amsterdam, The Netherlands

Sebastian Hoffmann

The University of Edinburgh, UK

Abstract

This article studies accountability demands at an educational institution following extreme changes of societal conditions, as observed in Nazi Germany (1933–1945). We refer to the *Handelshochschule Leipzig* founded as the first free-standing business school in Germany to show how the Nazi doctrine made its way into this university, affecting academics on both the organizational and the individual levels. As political accountability became a dominant governance instrument, most academics submitted to this new accountability regime. They became subjects of accountability, who can only be understood by the norms that were imposed on them. The change in accountability demands created considerable challenges for individuals, and, ex post, it may be impossible to ascertain their moral attitudes and how they attempted to cope with ensuing ethical dilemmas.

Keywords

accountability, educational institutions, Germany, history, Nazism

Introduction

Accounting research has only recently begun to spell out the accountability demands that academic scholars are exposed to. Being part of academe's wider system of accountability, performance benchmarks and evaluation criteria are far from being stable or universally applicable, and societal and political sentiments have been shown to influence academic work. Presently, academic life is influenced by 'the insinuation of New Public Management philosophies into university missions and strategies' (Parker, 2012: 247), whereas other periods have seen different pressures. This becomes most onerous when academic core values, such as freedom of research and teaching, are sidelined. Barnes (2018: 2) argues that this 'may not be confined to an openly hostile environment and/or confined to politically controversial areas of study', but also applies to cases of conflict with

Corresponding author:

Dominic Detzen, Vrije Universiteit Amsterdam, De Boelelaan 1105, 1081 HV Amsterdam, The Netherlands.

Email: d.detzen@vu.nl

powerful vested interests. Radaelli et al. (2018) recount the case of an Italian university that was infiltrated by a mafia clan, which went on to have a tight grip on admissions and exams, showing how professors were corrupted by a system of pressures, threats and administrative controls. The specific university was chosen by the mafia ‘because of the presence of professors pre-disposed towards misconduct’ (Radaelli et al., 2018: 1), indicating that personal values are important gate-keepers to succumb to or resist such influences. Despite the emerging evidence on academics’ work in different environments, there is still little knowledge of academe’s changing accountability demands in diverse societal, political and historical contexts.

This study understands accountability as the ways in which accountable selves respond to duties externally imposed on them or transmit their responses to such demands. It explores the dimensions of accountability that universities and academics were held against in a drastically changing societal and political context. We employ the historical case of a German business school in the years leading up to and under the Nazi regime, when Adolf Hitler’s ideology quickly dispersed throughout Germany and affected the lives of all German citizens. Our focal institution, the *Handelshochschule Leipzig*, was arguably particularly susceptible to political scrutiny due to its institutional setup. Being a private business school that was founded in 1898, it was responsible for higher education and, as such, under governmental supervision with regard to its faculty, study programs and curricula, all of which required state approval. This context made it necessary to cater to, or at least consider, political sentiments (Ericksen, 2012). These considerations were amplified by the fact that the organization was constantly threatened in its existence as a privately organized school due to its small financial endowment. It thus needed to demonstrate its academic merit next to the state-run *Universität Leipzig* (University of Leipzig), exposing it to demands for both political and professional accountability.

This article examines to what extent the Nazi ideology penetrated the *Handelshochschule Leipzig* by scrutinizing changes in the school’s activities. Specifically, it investigates how institutional and organizational demands for accountability affected individual academics at the school. Based on a comprehensive analysis of the school’s surviving archival record, the study is organized around the festivities for the inauguration of the new Dean, which gives structure to our empirical narrative. These festivities were further relevant from an accountability perspective, because the outgoing Dean would report on the institutional activities under his leadership and thus give an account of his term in office. In turn, the new Dean would outline his vision for the subsequent years and hence set accountability expectations. While being the structural cornerstones of this study, the Deans’ accounts are supplemented by a range of anecdotes to show the impact of the widespread demand for accountability on individual academics.

This study sets out to make three contributions: First, it explores how accountability benchmarks in institutions of higher education change in a specific context and affect individual academics. It adds to the abundant literature on universities and academics in the Third Reich (e.g. Buddrus and Fritzlär, 2007; Ericksen, 2012; Gaugler, 2012; Giles, 1985; Gmähle, 1968; Kneller, 1941; Mantel, 2009; Shattock, 2013; Weiss, 2010; Wolf, 1944) by focusing on the accountability demands that institutions of higher education and individual academics were facing. It suggests that the political and societal conditions during the Nazi regime left strong marks on the institution, as accountability norms shifted from professional values surrounding academic education and research to demonstrating political alignment with the Hitler regime. Individual academics responded mostly by accepting the political demands of the Nazi era, submitting to this changed accountability regime based on conviction, or for fear of professional or personal consequences. It is difficult to identify ex post whether individuals only gave lip service to accountability pressures in public settings or whether their surviving statements reflected their personal beliefs. In any case, academics became ‘mediated selves’ that are understood only through the norms imposed on them (Messner, 2009), and the university turned into a politically aligned organization.

Second, this article provides empirical support for Messner's (2009) theoretical exposition of the limits of accountability by examining how extreme changes of societal conditions alter the norms that accountable selves need to comply with. It is shown that the fear of penalization induced accountable selves to betray their personal conscience by forcing them to adhere to the norms imposed on them or, in turn, by exploiting the ideology for their personal benefits. Some exceptional cases demonstrate attempts to resist external pressures and oppose the change in accountability demands. The article thus provides empirical insights into the use and abuse of accountability in a dogmatic society. In line with Roberts (1991, 2009), it is shown that, at the margin, accountability was employed as an all-encompassing instrument, which became a moral burden for anyone not willing to align with the Nazi ideology, and which thus supported the regime's political agenda (Skærbæk and Christensen, 2015).

Third, this article connects to the accounting history literature on the Nazi era (Detzen and Hoffmann, 2018; Funnell, 1998; Lippman and Wilson, 2007; Walker, 2000). This literature studies how accounting techniques and methods were employed by the Nazis as well as how individual accountants dealt with the totalitarian regime. Although these articles are highly relevant in our context, accountability barely features as a theme. A recent exception is Detzen and Hoffmann (2018). They explore the denazification essays of two German accounting professors, who, after the war, constructed 'counter accounts' to deflect any association with the Nazi regime from their post-war selves. This article adds to this research by analyzing the changing notions of accountability that universities and academics were submitted to following the radicalization of German politics and society.

The article proceeds as follows: The next section discusses our theoretical frame, before the research methods are presented. This is followed by a brief discussion of the emergence of German business schools and the *Handelshochschule Leipzig* as it entered the 1930s. Subsequent sections examine how the Nazi ideology influenced the school's accountability benchmarks in the time period under investigation. A final section discusses our findings.

Theoretical frame

The study's theoretical lens aligns with our objective to assess the Nazi regime's implications for accountability standards, first, at the university's organizational or governance level, and, second, at the personal level. We thus employ a dual notion of accountability by mobilizing Sinclair's (1995) discussion of different forms of accountability and Messner's (2009) elaboration on the limits of accountability on the individual level. Accountability entails a relationship between an individual and another person or agency, which can demand the individual to justify his or her conduct and accordingly pass judgement (Bovens, 2007). As a result, the accountable person may face consequences from his or her actions. We go somewhat beyond this understanding of accountability in arguing that individuals may also perceive the need to give an account, which likewise has the capacity to steer their behavior and actions. Accountability can also arise informally and in the absence of hierarchical or authoritative relationships (Bovens, 2007). In these cases, it may be self-imposed and individuals voluntarily submit to accountability norms.

Echoing Sinclair (1995), we divide accountability into three dimensions: political, professional and personal. The political domain consists of obligations set by the state, government or other politically affiliated organizations or individuals. It is exercised along a principal-agent relationship and 'operates precisely in the opposite direction to that of delegation' (Bovens, 2007: 455). German universities have a long tradition of autonomy, but operate under governmental supervision. As Ericksen (2012: 143) observes, 'self-government had always occurred in conjunction and in some tension with the role of the state in funding and overseeing university activities', where one official, the *Kurator*, connected the state and the university in an administrative capacity.

While professors enjoy much freedom in Germany, they are also civil servants and thus under the auspices of the state, implying that political dispositions may reach them as well. The dimension of professional accountability concerns ‘the sense of duty that one has as a member of a professional or expert group’ (Sinclair, 1995: 229). It entails an adherence to norms and values that any member of the respective professional group could be expected to follow. It may be most evident in ‘systems of professional peer review’, because fellow professionals might be most able to evaluate their peers’ application of expert knowledge and professional discretion (Mulgan, 2000: 559; also, Bovens, 2007). Such a sense of duty might have been especially pronounced in the fledgling discipline of *Betriebswirtschaftslehre* (business administration), with academics striving to establish the field as well as furthering their viewpoints, such as on accounting theories and regulation (Hoffmann and Detzen, 2013). Personal accountability relates to the self’s ethical and moral beliefs, acknowledging that one’s actions have an impact on others (Sinclair, 1995). This notion is closely related to the professional form, as individuals need to comply with professional standards (Bovens, 2007). Nonetheless, accountable selves also feel obliged to their personal values, and sanction mechanisms appear in the form of one’s conscience and feelings of responsibility and guilt (Mulgan, 2000). As will be shown below, personal accountability may shift, especially due to extreme demands for political alignment.

Accountability in a positive sense may ‘sharpen one’s sense of self and one’s actions’ (Roberts, 2009: 356), making individuals conscious of what they are doing and how they are behaving, being evaluated against an idealistic set of performance standards. Yet, as accountability increases, the question arises ‘whether more accountability is always and unambiguously desirable’ (Messner, 2009: 918). On an individual level, such demands may become problematic, not only because they impose ‘the condition of becoming a subject’ on someone (Roberts, 2009: 959) but also because they set in motion and specify ‘the rules of the blame game’ (Skærbæk and Christensen, 2015: 1267). As a result, accounts may be required for events or behaviors that are difficult to justify, so that individuals experience ‘ethical violence’ (Butler, 2005; Messner, 2009). This is particularly problematic, as people judge others relatively quickly based on little information (Tetlock, 1985). Also, it is often the individual that is scorned or punished, rather than the system that may in fact be flawed (Moore et al., 2006). Extreme accountability thus renders individuals *opaque* in that they cannot explain their conduct coherently, and in all its details and complexity (Messner, 2009). Some action or behavior will remain unexplained, and individuals suffer criticism or make up plausible accounts. Extreme accountability also *exposes* individuals by intruding into their personal spheres and by affecting their actions and behavior. It thus has power implications because, by providing an account, individuals admit that ‘there is a legitimate need’ to do so (Messner, 2009: 927). As this practice is both invasive and submissive, an individual becomes ‘nervously preoccupied with how one is seen’ (Roberts, 1991: 355). What is left are *mediated* selves, individuals who provide an account based on norms that are not of their making (Messner, 2009). The individuals are limited to what these norms can explain and, in turn, are defined by the means through which their accounts are provided. Put differently, as individuals submit to a particular accountability regime, these norms define their identities and limit the ways in which individuals are understood. The putative transparency that accountability achieves may not only result in a careful management of one’s appearance (Roberts, 2009). It also entails tensions between external standards and the individual’s values of self-congruence (Roberts, 1991), as compliance with external standards and accountability requirements currently in vogue may offer large benefits. Accountability and transparency thus are instruments of power. They enable the identification of deviant individuals who can be singled out and blamed. In turn, such blaming can be invoked to support the rationale of a political action plan (Skærbæk and Christensen, 2015). The more pervasive accountability requirements and ensuing blaming mechanisms become, the easier it gets for a regime to tighten its grip and pursue its political agenda.

Research methods

This research is based on the archives of the *Universität Leipzig*, which accommodate the surviving archival stock of the *Handelshochschule Leipzig* from its founding in 1898 until 1946, when the school was closed (signatures UAL HHS).¹ Being interested in how the Nazi ideology affected this organization, we first identified all surviving documents for the period from 1930, when the *Handelshochschule Leipzig* received full rights as a university, until it was closed in 1946. Second, we screened these papers for contents that were particularly salient to speak to our overriding theme of accountability. These related primarily to materials with implications for the school's rules and regulations, and its management and governance procedures more generally. We further accessed the charters and regulations as well as related correspondence, minutes of the school's decision-making bodies, course catalogues, proceedings of public events as well as professors' staff records, denazification files² and correspondence. While we believe that we exhausted the potential of the available archival material for the purpose of this article, we also note that the availability of such material on German universities and business education from before 1945 is quite fragmented (Gaugler, 2012: 57). Thus, we enriched the stock of archival material by secondary sources, such as monographs and other writings about universities in the Nazi era, scholarly publications of *Handelshochschule Leipzig's* faculty and writings about these scholars.

We embraced an interpretive perspective when analyzing the primary documents, and submitted them to a content analysis, conducted by the two authors independently. First, we screened all documents for evidence of how the takeover of state control in Germany by the Nazis and their ideology affected the school and its faculty. We tagged those documents and text passages indicating changes in rules and regulations, other school processes, procedures and management systems. Second, we linked these text passages to our theoretical concept of interest, namely accountability. We did so by multiple rounds of reading of relevant documents to assess how they speak to different forms of accountability (Sinclair, 1995). Furthermore, we assessed how these forms of accountability have been perceived or portrayed by the author(s) of the documents, for example, as to whether they recognized accountability demands at all, and if so how strongly these norms affected the individual, thus aiming to examine the limits of accountability (Messner, 2009). Based on a joint review and discussion of our readings, which frequently led us back to the empirical material, we consolidated our findings and produced the narrative unfolding below. Given the fragmented nature of the archival documents and with a view to facilitate readability, we provide detailed references only to those primary materials that are most relevant to our theoretical analysis.

This study is based on documents that are written in German. Our narrative contains extracts and terminology from these documents. For reasons of brevity, these extracts are not reproduced in the original form and were translated into English. We are conscious that this process adds an additional layer of interpretation to the original documents. To mitigate this issue, we embraced the approach as detailed in Detzen and Hoffmann (2018). The analysis was carried out based on the original documents in the German language, excerpts were translated only when drafting this article and in cases of specific terminology and whenever translation proved difficult, the German original was retained.

1898–1933: Professional accountability during the school's formative years

Starting in 1898 with the *Handelshochschule Leipzig*, a number of *Handelshochschulen* (colleges of commerce) were established throughout the German-speaking area as a result of traditional universities' resistance to educate students with the skills necessary for modern commerce (Schneider, 2001). The new colleges initially focused on languages, economics and law, whereas

commercial or business-related education gained importance only over the years. The quality of the education as well as admission criteria varied widely, and, as the colleges did not primarily engage in research, they were seen as universities in the second or even third tier (Mantel, 2009). Initially, the *Handelshochschulen* did not have the *Promotionsrecht* (right to confer doctorates) and, many being under supervision of the local chambers of commerce, lacked full academic independence. Only when allowed a *Rektoratsverfassung* (Dean's constitution), which entitled the school to have an academic Dean, and when granted the *Promotionsrecht* were the schools considered of university rank.

In Germany, the federal states enjoy legislative authority in public education. Being located in the state of *Sachsen* (Saxony), the *Handelshochschule Leipzig* was subject to Saxonian legislation and, when it gained a *Rektoratsverfassung* in 1923, came under the supervision of the Saxonian ministry of economics. According to the 1931 *Rektoratsverfassung*, the *Rektor* (Dean) was elected from the school's professors every two years and was to conduct the everyday business of the school. The *Senat* (council of professors) assembled all full, adjunct and honorary professors as well as three representatives of the non-professorial lecturers, and it took the major decisions regarding teaching and research. The *Kuratorium* (board of trustees) carried out the tasks of a supervisory board and connected the school to the state (Ericksen, 2012).

For a long time, the *Handelshochschule Leipzig* was not successful in its attempts to obtain the *Promotionsrecht* on the grounds that the school's alumni could go to the local University of Leipzig to pursue a doctorate (Großmann, 1950). It was only on 13 May 1930 that the school received this right and became recognized as a university. To celebrate this achievement, a ceremony was held on 2 July 1930, and a number of speeches were given, allowing for insights into the institution's accountability norms (UAL HHS sig. 61). In particular, speakers felt obliged to emphasize the school's academic merits as a basis for obtaining the *Promotionsrecht*. They stressed the values and ideals of 'the honorable businessman' and the 'true' academic in pursuit of new knowledge, thus indicating a strong focus on professional accountability norms in the pre-Nazi era.

For example, the then-chairman of the school's *Kuratorium*, Richard Schmidt, asserted that business scholars were in high demand. Since Germany lacked such 'highly qualified economic trustees', Schmidt argued,

they are needed in great numbers and have to be educated quickly. What prospects these are for our students! [...] To educate them at our school, we have the most favorable conditions, after we have expanded and specialized our faculty and created new useful facilities to obtain the *Promotionsrecht*. (UAL HHS sig. 61)

Emphasizing professional accountability, Schmidt urged professors and students to continue their striving for academic excellence, which, at the time, comprised the following ideals (Wolf, 1944): generating and disseminating knowledge, developing a genuine interest in scholarship, appreciating and advancing human life, and developing one's character. Schmidt closed his speech by referring to a 'contemporary and always genuine motto [that] will guide [the school]': "Trade unites the nations" (UAL HHS sig. 61). This open-minded remark was echoed in other speeches and gives testimony that professional accountability, in the spirit of advancing and disseminating knowledge and the standing of academe, was the school's main objective.

In a similar vein, Dean Hermann Großmann highlighted the merits of academe in educating effective business leaders as a central pillar of the school's activities. Like Schmidt, he viewed academe as a competitive environment, in which the *Handelshochschule Leipzig* would operate on a level playing field with state universities by embracing academic values, so as to prove itself worthy of its new status. Notions of professional accountability hence characterize his speech on the achievements and prospects of the school.

When Großmann's Deanship ended on 31 March 1931, Alexander Snyckers assumed the position. His inaugural festivities on 3 June 1931 provided another opportunity to assess extant accountability practices (UAL HHS sig. 61). Outgoing Dean Großmann reported on research, teaching and administrative activities, recounting the school's achievements in terms of student numbers, examinations and study programmes. Handing over to his successor, Großmann emphasized the office's dedication to professional values, as based on the school's regulations, appealing not only to the organization's professional and political but also the Dean's personal accountability.

By contrast, Alexander Snyckers' speech featured a nationalistic tone: emphasizing that Germany had been deprived of its colonies following the First World War, he claimed that the German people did 'not have sufficient space to live', which later became a Nazi argument to justify the expulsion of people from Eastern Europe. Such sentiments were common at the time: Many academics had joined universities under Emperor Wilhelm, which entrenched into them a conservative nationalism, and they were 'suffering along with other patriotic Germans in the harsh climate of disappointment after 1918' (Ericksen, 2012: 61). As Germans were getting increasingly anxious of their economic situation and politics were highly unstable (Kolb, 1988), the two Deans' speeches showed that their understanding of the school's and their personal accountability differed. Whereas Großmann emphasized professional accountability and displayed an idealistic understanding of the school's activities, Snyckers indicated that the school also had a political role to play.

1933–1935: Towards political accountability

The rhetoric of accountability changes

After seizing control of the German Reich on 30 January 1933, Adolf Hitler quickly began to suspend democratic principles. Among other things, he implemented regulation to issue laws without parliamentary involvement, confined the German states' legislative powers, restricted political parties other than his *Nationalsozialistische Deutsche Arbeiterpartei* (NSDAP, Nazi party), and deprived 'non-Aryan' groups of their civil rights. A key feature of Hitler's regime was the centralization of power following the *Führer* principle, which embraced two aspects (Gmähle, 1968): First, based on Darwinism, the strongest or best man would emerge and lead. Second, the *Führer* had full authority towards his subordinates but was strictly accountable to his superiors. Implementing the *Führer* principle throughout all public institutions, the Nazis introduced a strict political accountability regime that aligned the entire society with their ideology.

Despite the Nazis' criticism of academe as an 'ivory tower', Hitler's regime 'found enthusiastic support in German universities during the transition of 1933, from students and faculty alike, and Nazis were effective in weeding out Jews and left-wing critics, thoroughly and without mercy' (Ericksen, 2012: 139). In academe, 'everyone knew that the politicization of the German university was on the program' (Giles, 1985: 101), so numerous academics united behind the regime. Inspired by the nationalistic sentiment, swift changes were made in the universities' governance to 'considerably tighten [...] the bond' between the regime and academe (Ericksen, 2012: 143). Submitting to National Socialist ideals, accountability norms were also amended. Research was no longer pursued solely out of scholarly interest but was to serve the Nazis' agenda (Kneller, 1941).

At the *Handelshochschule Leipzig*, this change in accountability can be witnessed as early as 14 June 1933, when Dean Snyckers reported on his term in office and handed over to Gerhard Wörner (UAL HHS sig. 61). Moving beyond the political and nationalistic rhetoric of his 1931 speech, Snyckers explicitly welcomed the mayor as the *Führer* of the city, the *Führer* of the local *Sturmabteilung* (SA, storm troopers) and other Nazi organizations. Snyckers compared the school's current situation to the one a decade earlier, which had been characterized by material distress and despair. He submitted that, 10 years later, the economic situation was still difficult, but

the German people believes in the future again. Today's pervasive optimism [...] emerges from the awareness that, although there is still some considerable rebuilding to be done, due to its new leadership the German nation has the power to accomplish its mission. [...] Given the developments of the recent months, we are confident in a bright future, in which our business school will also contribute to the reconstruction of Germany. (UAL HHS sig. 61)

The political change had a profound impact and Snyckers emphasized the need to foreground politics at the school:

Through the gates of our school, the wave of the national movement has also flowed. Hoisting the black-red-white [flag] and the swastika was the symbol for this. A symbol, which, so far, signals readiness and hopefully soon fulfilment. (UAL HHS sig. 61)

Embracing these Nazi symbols, Snyckers acknowledged that faculty members and students needed to contribute to the school's alignment with the new demands for political accountability, thus creating moral pressure on organizational members:

All of you know the plans for a 'political university' [...]. And it will only be possible for the *Handelshochschule Leipzig* to maintain its standing among universities, if it gets involved in the process of renewing and transforming university education. (UAL HHS sig. 61)

It appears that Snyckers considered political aspects most relevant to maintain the school's newly gained independence and reputation. Yet he did not mention his attempt to change *Handelshochschule Leipzig's* constitution at the end of 1932, when he prepared a handwritten draft that proposed to make the Dean the *Führer* of the school with comprehensive authority. These efforts had been silenced on 5 January 1933 by the *Kuratorium*, which refused to accept Snyckers' draft (UAL HHS sig. 98), suggesting that political accountability had then still been contested. Handing over to Dean Wörner, Snyckers wished him well, hoping that 'all parts of the school will work together to advance scientific research and education, which we serve'. Academic values thus still mattered, but political accountability had encroached on the school's conduct of business.

In his speech, incoming Dean Wörner stressed the *Führer* principle, which he called 'generally accepted by now'. While the regime's full ideological alignment of the state and society (*Gleichschaltung*) had not yet been completed, Wörner seemed to provide an outlook on the accountability demands under his Deanship. He gave the regime a vote of confidence when urging academics

to find the one among the many aspirants and prepare his path for leadership. It is the fortune of a professor to find the one, to support the one, who once will be called to be a *Führer*. (UAL HHS sig. 61)

As Wörner was the founder of the local *Stahlhelm* (literally: steel helmet) group, a paramilitary organization of First World War veterans, his militaristic tone was not surprising. Yet it symbolized the enthusiastic embracing of changing political accountability norms.

In their hastening to align the school with the regime, Snyckers and Wörner were not alone. On 11 November 1933, scholars of all disciplines signed a 'vow of allegiance of the professors of the German universities and high-schools to Adolf Hitler and the National-Socialistic state' (Nationalsozialistischer Lehrerbund, 1934). In their pledge, which was translated into English, Italian, French and Spanish, the academics appealed 'to the intelligentsia of the whole world to cede their understanding to the striving German nation – united by Adolf Hitler – for freedom, honour, justice and peace, to the same extent as they would for their own nation' (Nationalsozialistischer Lehrerbund, 1934: 29).

Handelshochschule Leipzig's entire faculty signed this pledge, which, however, is not to be seen as an unequivocal sign of political commitment. According to Mantel (2009), some schools' Deans insisted that all faculty members sign the vow to demonstrate political alignment. Although we did not find any traces of such pressure at *Handelshochschule Leipzig*, the vow of allegiance provides early evidence of academics' changing personal accountability norms, or their lip service to the regime, so as not to call into question their 'political reliability'.

Institutional adherence to political accountability and its impact on faculty members

On 7 April 1933, the *Gesetz zur Wiederherstellung des Berufsbeamtentums* (law for the reestablishment of the public office) was issued. It ruled that *Beamte* (tenured civil servants), such as professors, could be fired to simplify administration and re-establish a national public office. Reasons for dismissal or early retirement were ineptitude, 'non-Aryan' ancestry and 'political unreliability'. To meet the implied demands for political accountability, the *Handelshochschule Leipzig* acted swiftly to 'free' its faculty from 'non-Aryan' lecturers (UAL HHS sig. 99, 151), and, on 11 July 1933, the Dean reported to the Ministry of Education that two 'non-Aryan' lecturers had been fired.

The remaining faculty faced challenges in balancing professional, political and personal accountability demands. The archival materials suggest that several professors were pressured to join the Nazi party or display support for the regime, or they did so for opportunistic reasons. For example, Hermann Großmann claimed in his denazification file that he, as the most senior member of the faculty, had been approached by Dean Wörner to join the party 'in the interest of the school' (UAL PA sig. 5483). Walther Löbner was said to have joined the party after being instigated by 'his tutor and paternal friend' Professor Karl von der Aa to 'strengthen the party's decent elements' (UAL HHS sig. 164). Karl Thalheim claimed that the *Führer* of the local lecturers and the *Führer* of the student body approached him to demonstrate loyalty to the regime. Suggesting his university career was threatened, Thalheim joined the SA, choosing 'the lesser of the evils' (UAL HHS sig. 164). Wilhelm Hasenack reported that, in 1933, he had been photographed at a public ceremony, where he was not singing along and did not show the Nazi salute (UAL PA sig. 5607). Upon the urging of his superior, a major SA figure, Hasenack joined the SA as 'the mildest form of showing a party relationship'. When Hasenack was hired by the *Handelshochschule Leipzig*, Dean Snyckers encouraged him to join the NSDAP, as the local government would not approve a non-party member.

While such post-war statements may not be seen as factual evidence (Detzen and Hoffmann, 2018), they indicate that the changing accountability demands affected individual faculty and that these demands shaped their actions and behavior (Messner, 2009). That is, either these faculty members had become fervent Nazis and expressed their support by joining Nazi organizations or they struggled to make sense of the new political situation and let such demands affect their moral standards. Membership in Nazi organizations became an accountability norm that individuals were submitted to, and that evolved into a defining characteristic of academics, speaking to the notion of mediated selves (Messner, 2009). In particular, career concerns of younger scholars were used to advance political accountability. As party membership began to eclipse academic credentials, accountability dimensions clashed. Individuals felt exposed and had to cope with ethical dilemmas.

National Gleichschaltung and organizational governance

On 1 May 1934, the *Reichsministerium für Wissenschaft, Erziehung und Volksbildung* (Reich Ministry of Science and National Education) was established, which assumed the right to appoint university Deans. On 29 March 1935, it extended Wörner's Deanship, which was due to end on 1 April 1935, by another year. It also asked Wörner to compose a report on his and the school's

activities (UAL HHS sig. 61). Notwithstanding his personal convictions, the *Reichsministerium* thus requested from Wörner an account that had to demonstrate his and the school's political alignment. Wörner's report indeed showcased strong political commitment, such as by stating that 'for the reporting Dean, the National Socialist revolution [...] was a mentally releasing event'. Accordingly, the *Handelshochschule Leipzig* satisfied the political demands of the *Gleichschaltung*:

Right from the first day of my term, no adjustment was needed to entirely integrate the *Handelshochschule Leipzig* ideologically and organizationally into the empire of Adolf Hitler. (UAL HHS sig. 61)

Providing examples for the smooth transformation, he referred to the instruction at the school's entrance stating, 'The German salute has been implemented here. We say "Heil Hitler!"', and to the institution having ordered a portrait of Hitler in January 1934, which had been unveiled in a formal ceremony (UAL HHS sig. 61).

In drafting his report, Wörner had requested from each professor a statement about their academic activities, which he collated in a separate section. In doing so, he dispersed the government's demands for political accountability throughout the organization. While the professorial accounts predominantly focused on teaching and university matters, and research played almost no role, individual faculty responded differently to these pressures. Some of the professors employed a strong ideological and political tone, whereas others simply listed or briefly described their taught courses. Despite the rhetoric in his June 1933 report as Dean, Snyckers contributed only a list of his lectures without any political slant. Possibly, he did not perceive a need for a political account, as he was not holding any office at the time. This collection of faculty statements (UAL HHS sig. 61) illustrates how faculty members were submitted to political accountability norms and how differently they responded to them.

Closing his report, Wörner confessed his wish 'that the *Handelshochschule Leipzig* will continue to be able to work in self-administration, self-determination and self-reliance for the great tasks, which the *Führer* and Reich Chancellor has set for German commerce. *Heil Hitler!*' In an appendix, he presented student statistics, showing that the proportion of 'non-Aryan' and 'half-Aryan' students declined from six 'non-Aryans' in Summer 1933 (1.1% of all students) to three 'half-Aryans' in Winter 1934/1935 (0.66%) (UAL HHS sig. 61). Overall, the Dean aimed to ensure that the school responded adequately to the political accountability demands imposed by the *Gleichschaltung*.

Notably, Wörner mentioned only in passing the changes in governance that the school had gone through (UAL HHS sig. 60, 158). In August 1933, the city of Leipzig proposed a draft for a new constitution to harmonize regulations with the University of Leipzig. Wörner, not agreeing with this draft, proposed an alternative that followed other schools' constitutions and made the Dean the *Führer* of the school with far-reaching authority. He envisioned the Dean to be no longer accountable to other faculty members or the school's stakeholders, but only to the Ministry. One may only speculate whether he intended to further align with the government's demands for political accountability or whether he was simply aiming to strengthen his position of power in the organization. In November 1933, the city postponed further deliberations because a central regulation from the *Ministerium* was anticipated.

Following the *Ministerium's* draft constitution, the purpose of the *Handelshochschule Leipzig* was to serve the German nation by economic education, teaching and research (UAL HHS sig. 60), thus inscribing adherence to the state's accountability demands, and abandoning academic freedom and the advancement of knowledge as traditional scholarly values. The school's *Kuratorium* slightly amended the purpose statement, requiring an 'education according to National Socialist ideology' (UAL HHS sig. 99), thus further entrenching political accountability. The change implied

that faculty now had to contribute to ‘the welfare of the German nation’ and align their research and educational activities with this goal. While we were unable to identify any changes in teaching and research triggered by the revised constitution, it clearly subordinated professional accountability norms and academic values, propagating instead political alignment with the Nazi regime.

The constitution was approved in June 1934 and the Dean was granted comprehensive authority. Being appointed by the *Ministerium*, he assumed power for all academic and curricular decisions, with the *Senat*, previously responsible for these issues, now taking an advisory role only. Subsequently, the *Ministerium* issued further guidelines that effectively replaced all university constitutions and made all Deans their schools’ *Führer*, being solely accountable to the *Reichsminister* of Science and Education.

Likewise, each university had to instal a *Führer* of the *Dozentenschaft* (teaching faculty), who automatically took a place in the school’s academic decision-making body. Following further expansion of political control, the local head of the *Nationalsozialistischer Deutscher Dozentenbund* (NSDB, association of German National Socialist lecturers) was to be consulted prior to any staffing decisions. Membership in the NSDB became obligatory for junior faculty. It ‘included pressure on these younger members to attend summer camps, with a regimen of Nazi indoctrination plus physical training’, while the respective *Führer* of the NSDB ‘paid close attention to and impacted academic and political matters, monitoring the work of *Rektor*, Deans, and faculty senates’ (Erickson, 2012: 144). There were thus double checks not only regarding the academic capabilities of faculty and potential candidates but also, and foremost, regarding their political fit. While the Deans remained *Führer* of and retained responsibility for managing their university, they became politically accountable to the *Führer* of the *Dozentenbund*. This is exemplary of the Nazis’ excessive bureaucracy that created an inefficient apparatus of overlapping and confusing controls (Temin, 1991).

The regime further encroached on individual faculty’s lives when membership in the *Dozentenbund* became compulsory upon employment at the school. Individuals were forced into an organization, whose sole responsibility was to ensure their members’ political alignment. Accordingly, Paul Deutsch, the *Dozentenschaftsführer* at *Handelshochschule Leipzig*, reported in a 25 February 1935 letter that his tasks were to oversee that research and education were aligned with Nazi ideology (UAL HHS sig. 158). Special attention was to be given to students and young scholars, who were to become symbols of the Nazi state. They had to participate in obligatory camps or joint events with National Socialist organizations. Faculty was also held accountable in terms of public political events. For example, when the local *Dozentenbund* participated in a public march on 1 May 1935, Deutsch noted in a letter to all lecturers that absence had to be explained in written form and was accepted only in case of poor health or participation in a different organization’s march (UAL HHS sig. 265). The implementation of political accountability demands in the course of the *Gleichschaltung* thus imposed significant and almost ubiquitous pressures on individuals.

1935–1945: The dispersion of institutional accountability

Political accountability in recruiting and staffing decisions

In late 1936, Alexander Snyckers took over from Wörner for another term as Dean. He chose to have his inauguration only on 20 April 1937, Adolf Hitler’s birthday (UAL HHS sig. 61). Politicizing this event, official invitations were sent out for the festivities in honour of Hitler’s birthday. Snyckers also unveiled a bust of Adolf Hitler at the school and gave a short speech, which was sent to Hitler himself, honouring the *Führer*:

in his dearest worship, thanks, and full of faithful wishes for you and your work. In the honour room of *Handelshochschule Leipzig*, your bust will from now on urge teachers and students alike to deploy everything for Nazi Germany and its *Führer*, for the idea and the man, in which we believe. (UAL HHS sig. 61)

Snyckers embraced and met the government's expectations by signalling that the *Handelshochschule Leipzig* had implemented all means to adhere to the regime's demands for political accountability. Wörner's report accompanying the festive speeches offered a more factual account. Not present due to ill health, the report on his Deanship displayed political rhetoric only at the outset:

The legitimate claim to leadership by National Socialism, its special attention to the military sovereignty of the Reich and to the economic sovereignty, also needs to determine the course of university policy. (UAL HHS sig. 61)

Otherwise, he elaborated sternly on university issues, such as donations, faculty matters and taught courses, without any ideological or political slant, which stands in stark contrast to his February 1935 report. The nature of a written report, instead of a public speech, and the fact that he was no longer in office may have toned down Wörner's account. It supports our prior observations that an individual's account and the dimensions of accountability reflected therein may depend on the context and the accountable self's state of affairs at the time of drafting. The fact that Wörner's implementation of the *Führer* principle in the new constitution went unmentioned enhances this interpretation.

At the same time, the regime's demands for political loyalty had become so sweeping as to have a significant impact on *Handelshochschule Leipzig's* faculty. A 19 January 1937 *Kuratorium* meeting had noted an upcoming shortage of academic personnel due to anticipated retirements, ill health or dismissal of current faculty members (UAL HHS sig. 99). Political considerations, officially termed 'political reliability', took a major role in the school's subsequent recruitment decisions, often sidelining professional values (Buddrus and Fritzlar, 2007; Mantel, 2009). In turn, these staffing decisions illuminate how individuals were personally affected by such considerations. For example, after the war, Karl Thalheim claimed that, despite being a member of the SA, several requests to become full professor had been denied by the *Ministerium* (UAL PA 998), such that

in 1937/38, the then-Dean of *Handelshochschule Leipzig*, Professor Hasenack,³ who campaigned a lot for me, approached me following a meeting with the Saxonian ministry of education, telling me that he did not see a reasonable chance for me to obtain a paid professorship and that, as a result, he needed to recommend that I start looking for a position in industry.

Thalheim asserted that this was when he surrendered his moral norms, 'demoralized by the years of fighting, being endangered time and again' (cited in Seeliger, 1966: 38). His SA membership was converted into a NSDAP membership in 1937, and Thalheim drafted several articles full of Nazi rhetoric, thus submitting to demands for political commitment to improve his career prospects (excerpts reprinted in Seeliger, 1966: 27–35). In 1940, he was appointed full professor of economics, although the *Ministerium's* change of mind remained mysterious to him. As he later alleged, his own change of course arose from being a poorly paid *Privatdozent* (untenured post-doctoral lecturer), who was 'confined to a "career waiting room" [...] in the hope of one day being called to a professorship' (Shattock, 2013: 530).

While it is possible that Thalheim indeed became politically aligned, his association with the former mayor of Leipzig, Carl Friedrich Goerdeler, sheds a different light on him (UAL PA 998). Goerdeler was an active member of the group behind the 20 July 1944 assassination attempt on Hitler

and stood ready to serve as *Reichskanzler*, had the attempt succeeded. Via his secretary, who also worked for Thalheim, the mayor approached the professor at the end of 1943, revealing his opposition to the regime, and asked the professor to study the economic consequences of Germany's military collapse. When the attempt on Hitler's life failed, Thalheim destroyed his manuscript and escaped an interrogation by the *Geheime Staatspolizei* (Gestapo, secret state police). Goerdeler was less lucky and paid with his life for participating in the plot. Again, there is no evidence for this anecdote other than Thalheim's post-war account, which, although supported by the secretary's testimony, may have been composed with a view to de-stigmatize himself (Detzen and Hoffmann, 2018). Yet it reveals how individuals may have struggled with political accountability demands that conflicted with their ethical standards or personal accountability norms. His assistance to Goerdeler suggested that Thalheim had kept a moral distance to the regime. By contrast, his party membership, his publishing behavior and writing style illustrate how career concerns affected his response to political accountability. What results is a 'mediated self' (Messner, 2009) that is difficult, if not impossible, to be judged as to its dealing with the accountability demands that it had been exposed to.

Of particular interest is another recruitment case, in which the school saw an attempt to abuse the criterion of 'political reliability'. In 1935, Erich Schäfer of Nuremberg was the school's preferred candidate for a professorship in wholesale and foreign trade, and the *Kuratorium* asked the *Ministerium* to assess Schäfer's 'political reliability' (UAL HHS sig. 99). Yet *Dozentenschaftsführer* Paul Deutsch had been eyeing the position for himself. In a meeting at the *Ministerium*, Deutsch proclaimed that he had heard from the *Führer* of Nuremberg's student body that Schäfer 'does not get along with the politically interested students. In addition, he is not politically active' (Sächsisches Hauptstaatsarchiv Dresden, Sig. 11125, No. 18339). While Deutsch's intrigues were ultimately seen through, he considerably delayed Schäfer's appointment. Schäfer had to first accept an adjunct position, before becoming a full professor only in 1939.

Albeit unsuccessful, Deutsch's attempt to exploit 'political reliability' shows that extensive accountability encouraged abuse and that personal interests dominated professional integrity. Denunciations may have severe consequences for each individual involved, as accountability becomes an 'ethical burden for the subject' that subsequently is submitted to even more probing (Messner, 2009: 933). In turn, informants may find exploiting political accountability personally beneficial, but they strongly compromise their morals or personal accountability. This case thus confirms the ethical tensions between complying with accountability demands and individuals' self-congruence (Roberts, 1991).

Political versus personal accountability: Wilhelm Hasenack's balancing act

On 24 April 1939, Wilhelm Hasenack was inaugurated as new Dean. In reporting on his term (UAL HHS sig. 61), outgoing Dean Snyckers invoked a '*Führer* quote', to which he added 'to the honour of all my employees' that, during his Deanship, everyone at the school always aimed to be a 'good Nazi'. Having publicly vouched for his subordinates, Snyckers listed faculty changes and school activities, and thanked the school's supporters but also talked about new examination and doctorate regulations, which he considered 'essentially only formalities' (UAL HHS sig. 61).

Yet these regulations, approved in June 1938, strictly restricted access to the doctoral examination (UAL HHS sig. 295–297). Foreigners needed official approval from the minister of education, while Jewish applicants were excluded altogether, as doctoral candidates needed to prove theirs, and their wife's, 'Aryan' heritage. In addition, doctorates could now be revoked if the candidate was considered unworthy of a German academic title. Notably, we did not find any traces of doctorates being revoked due to the amended regulations. This may indicate that the regulation had no material impact on the school's daily routines.

Snyckers' narrative demonstrated much fervour for the political regime. Reflecting on his first term (1931–1933), he referred to the economic troubles and the changing political environment back then:

The time of the *Führer* was just beginning. [...] When I handed over my office on 14 June 1933 [...], a new epoch, the concentration of our national power under the sign of the National Socialism carried by the *Führer*, had dawned upon Germany. [...] And I was able to say from the bottom of my awestruck heart [...]: 'The German nation believes in the future again.' (UAL HHS sig. 61)

Snyckers characterized his second term as being in the spirit of thoroughly implementing a Nazi-oriented education. He appealed to students' political accountability, as he considered them privileged to live in these times:

[N]o sacrifices were demanded from you [...], the least you can do now is to fulfil your duties towards the *Führer* and the Reich, wherever your commitment is required. Open your hearts for the greatness and duty of our time and, through your actions, prove yourselves worthy to be Germans in the Reich of Adolf Hitler! (UAL HHS sig. 61)

Seemingly responding to this plea, the *Führer* of the student body, Hoheisel, subsequently described the two virtues of German students on the basis of Hitler's ideas as 'First: Frenetic Nationalism [...] Second: Profound earnest towards the true scholarly problems of our time!' (UAL HHS sig. 61). The entire university thus acknowledged publicly that political accountability was just as important as academic values.

Following this political rant, Dean Hasenack's inaugural speech also conformed with the zeitgeist. Yet it foregrounded academic values and even featured subtle criticism of the Nazis. Merging these rhetorical elements, he defended academe against political censure and confirmed universities' positive impact on society, thus appealing to academics' professional accountability. Accordingly, Hasenack mentioned three values that education was to pursue:

1. Absolute unconditional fulfilment of duties, 2. The skill to keep the mind clear when adverse circumstances create a confusing situation, 3. The strength to succumb less to negative mass-suggestive influences than less educated people. [...] In this context, the particular task of universities is to develop in those people, who have the capacity to be a *Führer*, the skills of independent assessment, the ability to assess life on whether or not its evolution is in line with the political-national values. To do so, it is necessary for faculty and students alike to be part of the unyielding block of uniform faith and willing unity in line with how the *Führer* sees and creates his people. (UAL HHS sig. 61)

Education was thus to convey moral integrity and self-reliance, implying that universities and academics were accountable to society at large rather than only to the current regime:

[Scholarship] can help overcome the great differences between some nations and let them find common parts of their tasks without giving up their cultural and racial particularities. At the end of our festivity, we honor the *Führer*, the man who in the next days will face difficult and important decisions. To the *Führer* and Reich Chancellor Adolf Hitler, the man, whom every German, be it a manual worker or an intellectual, follows in unconditional devotion, a triple *Sieg-Heil!* (UAL HHS sig. 61)

The quote illustrates Hasenack's efforts to combine critical comments with political rhetoric, which speaks to his ability to carefully craft public statements (Detzen and Hoffmann, 2018). Respecting one's moral and ethical beliefs thus required a continuous and careful balancing of political, professional and personal accountability demands. Showing his ability to do so, Dean Hasenack managed

to leave the SA in 1939 following lengthy discussions with Nazi officials (UAL PA 5607). He later alleged that he wanted to protest against the *Reichskristallnacht* of November 1938, in which the SA had taken a major role.

After the war, Hasenack was accused of being a 'Nazi professor'. In a detailed account, signed 20 December 1946, he claimed that he had to disguise his true attitude during the Nazi era by employing a 'mimicry' strategy (UAL PA 5607).⁴ He asserted that only few students supported the regime. All others saw through his *Schutzanpassung* (protective alignment) and supported him when, in 1941, he was reported to the *Gestapo* following his classroom rants against 'science in marching boots' and 'science with a sledgehammer', defying Nazi propaganda against academe as the 'rude tone of pigs'. Following these allegations, Hasenack immediately resigned as Dean. Thus pressured, he needed to publicly demonstrate his political alignment and drafted a brochure on the school's contributions to the war (Hasenack, 1941). He sent his work, which was largely in line with extant Nazi rhetoric, to a wide range of recipients, so as to prevent any further investigations. He apparently succeeded to portray himself as 'politically reliable' and was able to remain at the school until the end of the war. Yet, in the process, by submitting to the Nazis' political accountability demands, he became a 'mediated self' (Messner, 2009).

Hasenack's further actions after resigning as Dean give credence to his balancing of accountability demands and are illustrative of the struggles that academics faced throughout Germany.⁵ Even after the 1941 incident, he continued to criticize the regime in his lectures. At the *Handelshochschule Leipzig*, Hasenack may have been the most outspoken faculty member, daring to challenge the regime, albeit subtly enough to avoid arrest. Others more willingly accepted becoming 'mediated selves' by paying at least lip service to the regime. Whereas some students attempted to prevent Hasenack from further critical remarks for his own benefit, others were less forgiving and, in February 1945, again wanted to report him to the *Gestapo*, arguing that he did not belong in a classroom, but in a concentration camp. This anecdote reveals that even students were able to demand political accountability from their teachers, illustrating the entrenchment of Nazi ideology in universities' governance and routine practices.

Epilogue

In August 1941, Arnold Liebis succeeded Hasenack as Dean and led the school through the war-time. Teaching became almost impossible and the remaining professors started to discuss 'the time after the war'. Political accountability began to retreat, as practical and personal matters became more pressing. In April 1945, Leipzig was seized by the US army, and Liebis was replaced by Friedrich Lütge who had not been a member of the Nazi party. When Germany surrendered on 8 May 1945, the Soviets took over the military administration in Saxony. By then, the school was in a devastating state. Faculty quickly faced the prospect of dismissal, if they had been members of the Nazi party or related organizations. Lütge thus engaged in a letter-writing campaign to the military government, arguing that his colleagues were all experts in their fields and explaining how their association with the regime came about (UAL HHS sig. 276, 636). In his letters, the Dean emphasized professional values and academic norms again, while playing down the submission to political pressures during the Nazi regime, suggesting that different times were characterized by different accountability demands. Yet Lütge's efforts proved futile and several professors were dismissed, as the Soviet military administration judged individuals foremost on their formal association with the Nazis. This process overlooked that, in holding individuals to account, a balancing act might be needed to also recognize the flaws of an accountability system (Moore et al., 2006). In this spirit, academics subsequently fought hard to redeem themselves (Detzen and Hoffmann, 2018). Yet, with an ever-shrinking faculty, the school found it difficult to continue operations, such that, in February 1946, the *Senat* decided to integrate it into the University of Leipzig.

Conclusion

This study provided an exploration of accountability norms at an educational institution in a changing societal and political context of historical significance. By exploring how the radicalization of German politics and society under the Nazi regime affected a German business school, it demonstrated how institutions of higher education and individual academics adapted to the change of being judged based on political considerations, next to academic merits. Using a range of accountability artefacts, this article built on Sinclair (1995) to show the shift of academic accountability from professional values to the political ideology of the Nazis, and its impact on organizations and individuals. Throughout Germany, academics responded to these accountability pressures, either by willingly demonstrating political commitment or by giving up their personal values and aligning 'on the outside'. Only few dared to resist the Nazi rhetoric and symbolism in their teaching and research (Buddrus and Fritzlar, 2007). Those academics who demonstrated alignment with the regime compromised their moral standards, although their motives remain secret *ex post*. We argue that academics adhering to the demands for political accountability were reduced to 'mediated selves' (Messner, 2009), who are defined by their observable actions and public statements, rather than their inner beliefs.

On the organizational level, the article suggests that political and societal conditions leave strong marks on institutions of higher education, as norms favored in a particular context disperse quickly throughout the entire educational sector (Kneller, 1941). Early on, the Nazis implemented a new bureaucracy on top of existing structures, creating an inefficient apparatus of controls (Temin, 1991). As part of this institutional endeavor and aiming to coordinate universities with party ideology, the regime centrally mandated changes to the regulations of educational institutions. Being part of the state, universities, no matter whether organized publicly or privately, had to align, without being given opportunity to protest or dissent (Shattock, 2013). Universities and individual academics were pushed to prioritize demands for political accountability over professional responsibilities. The regime's wide-reaching control system ensured that schools and their faculty considered Nazi ideas in education, research and recruiting alike. In its quest for 'political reliability', the state affected almost every decision and constantly asked for accounts, which, as shown in the accountability artefacts analyzed above, were frequently given by enthusiastic academics (Ericksen, 2012).

On the individual level, the Nazi system also abused the notion of accountability. The mere creation of public awareness that everyone had to take responsibility for their actions and that deviations from the Nazi ideology were not tolerated put the regime in a position to influence individuals' actions. Many academics seemed willing to accept these requirements and eagerly greeted the regime. Others surrendered, as open resistance or opposition 'would have resulted not just in dismissal but [in the case of full professors] in the loss of a lifetime's salary and position in society, which would have been a severe sacrifice for family men' (Shattock, 2013: 532). In the case of lower-rank academics, 'it would have taken a form of martyrdom to have protested' (Shattock, 2013: 534). The far-reaching accountability demands thus led to ethical dilemmas for the individuals (Messner, 2009).

The notions and perceptions of accountability changed considerably in the period under investigation. Had academics traditionally been dedicated to scientific advancement and the dissemination of knowledge, these objectives were now distorted by political concerns. Academics were often rendered *opaque* in that they had to explain their conduct completely and in all its details, which is generally impossible (Messner, 2009). In addition to superiors assessing academic performance based on political considerations rather than professional values, colleagues and students could also question individuals' commitment to the regime. This gave much power to informants, and denunciations, as we report, were attempted, also when allegations were fabricated. As internalized morals

are enforced by psychological controls and are therefore ‘particularly powerful and binding’ (Sinclair, 1995: 230), such denunciations are an example of excessive accountability. Denunciations may pressure accountable selves to abandon their moral standards (Roberts, 1991), violating both the informer and the victim by intruding into their personal spheres and by affecting their actions and behavior, thereby *exposing* accountable selves (Messner, 2009). As people are judged relatively quickly (Tetlock, 1985), demonstrating commitment to the Nazis became widespread. The result was what Butler (2005) terms ‘ethical violence’: the accountable selves were threatened by severe penalties, such as becoming social outcasts, losing their jobs or even imprisonment. Individuals were strongly incentivized to submit to prevailing political norms, thus becoming part of and strengthening the system (Skærbæk and Christensen, 2015).

Academics also became *mediated* selves (Messner, 2009), being defined by extant accountability norms. It may be seen as a limitation of our study that we do not know how everyday life at the university was affected by the Nazi ideology, foremost in interpersonal interactions, such as classes, meetings and conversations. The nature of this study implies that we had to rely on the surviving written record of speeches, regulations, correspondence and the like. Yet this is the central point of individuals being mediated by systems of accountability and how our work provides empirical support for Messner’s (2009) conceptual propositions. Surviving records define today’s and tomorrow’s perceptions of organizational and individual behavior at a specific time, which is characterized by unique political and societal conditions and corresponding demands for accountability. Under these circumstances, it is difficult, if not impossible, to ascertain individuals’ inner feelings and beliefs.

Finally, this article has shown that the fear of penalization often forced individuals to betray their personal conscience and to adhere to prevailing accountability norms. Following the war, when such demands changed again, it became difficult for individuals to credibly claim that they only behaved according to the pressures exerted upon them. In the context studied here, this issue was exacerbated by ‘the complexities surrounding the choices’ of individuals (Weiss, 2010: 12). Detzen and Hoffmann (2018) have explored the denazification essays of two German accounting professors, who aimed to deconstruct what Messner (2009) terms the opaque, exposed and mediated selves that the Nazi regime had made them. It is this tension of shifting accountability norms and individuals’ exposure to these changing demands where we see the largest problem for accountability, as it is the individual that is scorned or punished, rather than the system that may in fact be flawed (Moore et al., 2006). At the same time, we maintain that this area seems to hold considerable potential for further investigations and we invite additional research into these limits of accountability.

Acknowledgements

We thank Hans Göschel and the staff of the University of Leipzig archives for their help in accessing the archival materials. We are also grateful for comments from Lisa Evans and participants of the seventh *Accounting History* International Conference and research seminars at Cardiff University and the University of Stirling. Thanks are also due to the editors of this special issue and two reviewers for their constructive comments and support in the review process.

Funding

The author(s) received no financial support for the research, authorship and/or publication of this article.

Notes

1. Some further archival material on the *Handelshochschule Leipzig* is included in the *Hauptstaatsarchiv Dresden*. A screening of the relevant catalogues revealed that these documents mostly concern ministry affairs and correspondence. Except for a few single documents, which are referred to in the text, relevant material from these repositories was also available in the archives of the *Universität Leipzig*.

2. These files were produced after the Second World War to establish a person's position in the Nazi era. They generally represent 'counter accounts', used to whitewash the accountable self (Detzen and Hoffmann, 2018).
3. Hasenack joined the school only in April 1938 and became Dean in January 1939. As Detzen and Hoffmann (2018) show, these post-war accounts need to be seen as part of professors' stigma management.
4. The following discussion draws on the document that Detzen and Hoffmann (2018) explore in greater detail. In contrast to their work, we did not analyze this document to identify justification strategies, but to illustrate Hasenack's struggles with political accountability.
5. That Hasenack maintained his moral beliefs is further supported by his allegiance to *Handelshochschule Leipzig's* most prominent alumnus, Eugen Schmalenbach, who in 1933 was forced to retire from the University of Cologne, because of his critical attitude towards the regime and because his wife was Jewish (Kruk, 1984; Mantel, 2009). Over time, Hasenack became a strong advocate for Schmalenbach and, in turn, was supported by him financially, when struggling to find re-employment after the war (Kruk, 1984).

References

Primary sources

<i>Universitätsarchiv Leipzig</i> , archive UAL HHS	Signatures
<i>Rektoratsangelegenheiten</i> (lit.: Dean's affairs; rules and regulations)	5–61a
<i>Senat, Ausschüsse des Senats</i> (lit.: senate, committees of the senate; the pre-1931 designation of the Kuratorium or board of trustees)	98–145
<i>Professorenrat</i> (council of professors)	150–157
<i>Rektorat</i> (Dean's office)	158–165
<i>Lehrkörper, Beamte, Angestellte, Assistenten</i> (teaching faculty)	252–291
<i>Sonstiges</i> (miscellaneous; including war-time effects on school)	614–639
<i>Universitätsarchiv Leipzig</i> , archive UAL PA	Signatures
Großmann, Hermann	5483
Hasenack, Wilhelm	5607
Thalheim, Karl	998

Secondary sources

- Barnes P (2018) Academic independence, freedom and 'enlightenment': The case of accounting research. *Accounting History*. Epub ahead of print 12 July. DOI: 10.1177/1032373218785192.
- Bovens M (2007) Analyzing and assessing accountability: A conceptual framework. *European Law Journal* 13(4): 447–468.
- Buddrus M and Fritzlar S (2007) *Die Professoren der Universität Rostock im Dritten Reich*. Munich: Sauer.
- Butler J (2005) *Giving an Account of Oneself*. New York: Fordham University Press.
- Detzen D and Hoffmann S (2018) Stigma management and justifications of the self in denazification accounts. *Accounting, Auditing & Accountability Journal* 31(1): 141–165.
- Ericksen RP (2012) *Complicity in the Holocaust: Churches and Universities in Nazi Germany*. Cambridge: Cambridge University Press.
- Funnell W (1998) Accounting in the service of the Holocaust. *Critical Perspectives on Accounting* 9(4): 435–464.
- Gaugler E (2012) Der VHB in der Zeit von 1934-1947. In: Verband der Hochschullehrer für Betriebswirtschaft e.V. (ed.) *Der Verband der Hochschullehrer für Betriebswirtschaft – Geschichte des VHB und Geschichten Zum VHB*. Wiesbaden: Gabler, pp. 45–65.
- Giles GJ (1985) *Students and National Socialism in Germany*. Princeton, NJ: Princeton University Press.

- Gmähle P (1968) *Betriebswirtschaftslehre und Nationalsozialismus*. PhD Thesis, University of Erlangen-Nuremberg, Erlangen.
- Großmann H (1950) Aus der Entwicklungsgeschichte der Handelshochschule Leipzig (1898-1946). *Zeitschrift für handelswissenschaftliche Forschung* 2: 30–39.
- Hasenack W (1941) *Die Handels-Hochschule Leipzig insbesondere ihre Arbeit im Kriege*. Dresden: W. Limpert.
- Hoffmann S and Detzen D (2013) The regulation of asset valuation in Germany. *Accounting History* 18(3): 367–389.
- Kneller GF (1941) *The Educational Philosophy of National Socialism*. New Haven, CT: Yale University Press.
- Kolb E (1988) *The Weimar Republic*. London; New York: Routledge.
- Kruk M (1984) Leben und Wirken Schmalenbachs. In: Cordes W (ed.) *Eugen Schmalenbach: Der Mann, Sein Werk, Die Wirkung*. Stuttgart: Schäffer, pp. 1–278.
- Lippman EJ and Wilson PA (2007) The culpability of accounting in perpetuating the Holocaust. *Accounting History* 12(3): 283–303.
- Mantel P (2009) *Betriebswirtschaftslehre und Nationalsozialismus*. Wiesbaden: Gabler.
- Messner M (2009) The limits of accountability. *Accounting, Organizations and Society* 34(8): 918–938.
- Moore DA, Tetlock PE, Tanlu L and Bazerman H (2006) Conflicts of interest and the case of auditor independence: Moral seduction and strategic issue cycling. *Academy of Management Review* 31(1): 10–29.
- Mulgan R (2000) ‘Accountability’: An ever-expanding concept? *Public Administration* 78(3): 555–573.
- Nationalsozialistischer Lehrerbund (1934) *Vow of Allegiance of the Professors of the German Universities and High-Schools of Adolf Hitler and the National Socialistic State*. Dresden: W. Limpert.
- Parker LD (2012) From privatized to hybrid corporatized higher education: A global financial management discourse. *Financial Accountability & Management* 28(3): 247–268.
- Radaelli G, Guerci M, Cabras F and Chiesa ND (2018) How are professionals recruited by external agents in misconduct projects? The infiltration of organized crime in a university. *Human Relations*. Epub ahead of print 20 July. DOI: 10.1177/0018726718782616.
- Roberts J (1991) The possibilities of accountability. *Accounting, Organizations and Society* 16(4): 355–368.
- Roberts J (2009) No one is perfect: The limits of transparency and an ethic for ‘intelligent’ accountability. *Accounting, Organizations and Society* 34(8): 957–970.
- Schneider D (2001) *Betriebswirtschaftslehre – Band 4: Geschichte und Methoden der Wirtschaftswissenschaft*. Munich: Oldenbourg.
- Seeliger R (ed.) (1966) *Braune Universität – Deutsche Hochschullehrer gestern und heute. Dokumentation mit Stellungnahmen*, Vol. 4 (Westberlin). Munich: Seeliger.
- Shattock M (2013) Review article: German universities and the Nazi regime: Why did they succumb so readily? *History of Education* 42(4): 528–536.
- Sinclair A (1995) The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society* 20(2–3): 219–237.
- Skærbæk P and Christensen M (2015) Auditing and the purification of blame. *Contemporary Accounting Research* 32(3): 1263–1284.
- Temin P (1991) Soviet and Nazi economic planning in the 1930s. *Economic History Review* 44(4): 573–593.
- Tetlock PE (1985) Accountability: A social check on the fundamental attribution error. *Social Psychology Quarterly* 48(3): 227–236.
- Walker SP (2000) Encounters with Nazism: British accountants and the Fifth International Congress on Accounting. *Critical Perspectives on Accounting* 11(2): 215–245.
- Weiss SF (2010) *The Nazi Symbiosis: Human Genetics and Politics in the Third Reich*. Chicago, IL: Chicago University Press.
- Wolf A (1944) *Higher Education in Nazi Germany*. London: Methuen & Co.