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# Methodological reflections on historical case study and interpretive accounting research

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## Abstract

Commenting on our study “Accountability and ideology: The case of a German university under the Nazi regime”, published in 2020 in *Accounting History*, Fülbiér recently outlined a research agenda on the manifold ways in which the Nazi doctrine affected institutions of higher education, going beyond the scope of our original article. With this reply, we seek to reflect on research considerations emanating from such an agenda, relating to (i) conducting historical case-based research, (ii) questions of ontology and epistemology in interpretive accounting research, and (iii) the notion of what constitutes accounting in a specific research context. We hope that our reply, along with Fülbiér’s commentary, inspires further research on accounting’s role in totalitarian regimes.

## Keywords

methodology, case study research, interpretive research, accountability, accounting history, Nazism, Germany

## Introduction

We welcome Fülbiér’s (2021) commentary on our study of the *Handelshochschule Leipzig* under the Nazi regime (Detzen and Hoffmann, 2020), and we fully endorse his call for a more comprehensive review of academics and universities during that period. This call is highly relevant because higher education is a key driver for the social and cultural evolution of a country (Gibbons, 1998).

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Furthermore, institutions of higher education have often been subject to wider political and societal sentiments, such as New Public Management (Parker, 2012), which, on occasion, have jeopardized scholars' academic freedom, most recently at the University of Leicester (Cho and Vollmer, 2021). These manifestations pale, though, by comparison with the strong imprint of totalitarian regimes on the educational sector. Yet we need to know more about the (accounting) history of universities and colleges operating under totalitarian regimes, for example in Nazi Germany, Fascist Italy, or Communist USSR, which may elicit a better understanding of both historical as well as contemporary settings.

The idea of our original paper was to look at a specific academic institution in detail. Going beyond the scope of our study, Fülbier (2021: 376) advocates a holistic research approach to the study of 'totalitarian influence on the many other facets of academic life – at the organizational as well as individual level'. He proposes to investigate the big questions of organizational and individual responsibility, accountability, and behaviour. This requires drawing on a multiplicity of sources, such as original documents produced by university management, individual faculty and students at the time, ethnographic work of contemporary witnesses, and secondary scholarly publications in different languages and formats.

In our reply, we seek to complement Fülbier's (2021) proposed research agenda to advance the academic discourse on this subject matter. Specifically, we offer methodological considerations resulting from both his suggestions and a reflection on our original work. Towards that end, we discuss (i) case study research in historical settings, (ii) issues of ontology and epistemology in interpretive historical research, and (iii) the notion of what constitutes accounting. Read jointly with Fülbier's (2021) commentary, our reply hopes to encourage further studies on the role of accounting and institutions of higher education in totalitarian regimes.

## Case study research in historical settings

### *The nature of historical case study research*

Fülbier's (2021) proposed research agenda has a broad remit. Our original paper employed a case study approach, which seeks to engage in an in-depth investigation of complex or dynamic events, practices, or phenomena, where researchers strive to understand the details of particular activities in their contexts (Cooper and Morgan, 2008). Case studies are hence well suited to research on (accounting) history. Yet they also require researchers to make a number of delicate decisions, which influence the scope and direction of the research project, the selection and presentation of empirical material, and, thus, the research output. Put differently, since a 'historical narrative is driven by the questions asked by the historian' (Rousmaniere, 2004: 33), both research question and theory are key determinants in historical case study research. We selected our case organization based on expediency: The *Handelshochschule Leipzig* was our PhD-granting institution. Since both of us had concomitantly developed a strong interest in accounting history, we became curious about university life during this sinister period of German history, namely the years of Nazi rule from 1933 to 1945. Being aware of the university's extensive historical archive and aiming to obtain insights into key developments during that period, we began to screen and then comprehensively review the historical material available. Subsequently, we felt committed to 'telling our school's story' and had thus somewhat inadvertently made the methodological choice to pursue the project as a case study of one specific organization. Eventually, we decided to focus our paper on changes in accountability demands as imposed on the *Handelshochschule Leipzig* by the Nazi regime (Detzen and Hoffmann, 2020),

and thus agree with Fülbier (2021: 376) that ‘this case study provides useful starting points for further, different, and deeper research efforts’.

Studying the Nazi regime’s influence on academia at the various institutional and individual levels is a venture that is too broad to be thoroughly addressed in a research project yielding a single paper-length article. Engaging in such a project inevitably entails a focusing that makes the research viable and, at the same time, confines it. This precludes it from answering other questions of interest, as Fülbier (2021) highlights. Yet posing a well-specified research question allows for detailed investigations, nuanced findings, and the flexibility to treat phenomena as highly context- and content-specific. It thus enables the researcher to speak most persuasively to the theoretical lens employed and the research question asked. This, however, scopes out the analysis of other aspects of a phenomenon, diminishes attention to alternative theoretical notions and interpretations, and limits the research to the data available in the specific empirical setting.

Adopting an organizational case study approach and writing a journal article rather than a book constrained our scope. We identified one single organization for a ‘close examination of people, topics, issues, or programs’ (Hays, 2004: 218) to align with the research focus we had determined by asking our research question. Such an approach is contingent on providing rich detail, which ‘increases the likelihood of generating novel theory and creative insights’ (Cooper and Morgan, 2008: 162). Conversely, ethnomethodological research approaches are suited to investigate broader questions of social practices and their cultural interpretation by contemporaries at the time (Roulston, 2004). They are concerned with ‘the occasionality of expressions, the specific vagueness of references, the retrospective-prospective sense of a present occurrence’ (Garfinkel, 1967: 41). Some of Fülbier’s (2021) proposed avenues for further research, such as the examination of daily experiences at different universities, would need to be based on ethnographic methods. To refer to one of his examples, the Nazi era memoirs of Klemperer (1995, 1998) constitute ethnographic empirical data, which would require a research approach that is different from an organizational case study. The methodological nuances underlying one’s research thus predetermine which questions can and which cannot be addressed by the chosen approach.

### *Data availability and access*

Historical case study research is also constrained by the availability and accessibility of relevant empirical material, which might render certain research questions ‘challenging’ (Fülbier, 2021: 381). The focus on one specific organizational context limits the empirical data to the surviving records of the focal organization. This in itself contributes to a narrowing of findings, as the researcher is restricted to working with what is left at the end of the following process (e.g. Tosh, 2015): (a) material that has been produced in the first place (i.e. information that people considered important to document and retain), (b) material that has been archived by the organization and stakeholders (i.e. documents considered worth preserving), (c) material that has survived until today (rather than being destroyed by intent or accident), and (d) material that is accessible to the specific researcher (rather than being in private collections, subject to privacy restrictions, or under embargo for containing classified information). Walker (2004, with reference to Perkin, 1970) likens this approach to ‘crime detection’, an endeavour to find clues for explanations and possible causes. Yet one never knows whether one has identified all surviving archival material, which is why the discovery of new archives is so important to advancing historical research and debate.

This leads to the dilemma that, as a given research project evolves, one’s awareness and knowledge of the available material increases. Simultaneously, the opportunity costs of changing the project’s direction increase. As such, the choice of a particular organization for case-based research is

an early determinant of the project's outcome. The limited awareness of what is on offer in the archives is particularly problematic if, as in our case, the focal organization was chosen for convenience, rather than by following a systematic selection process. We view our setting not as an extreme case, but as representative of how the Nazi ideology entered a specific institution of higher education. If anything, the school was 'particularly susceptible to political scrutiny' given its challenging position as a free-standing business school that was under government supervision and needed to demonstrate its merit next to a much larger, public university in Leipzig (Detzen and Hoffmann, 2020: 175). To make this point stronger in our original paper, in retrospect, we could have emphasized that the case holds potential for 'analytic generalization' by 'offering common explanations of events, or identifying multiple events that possess the same theoretical features' (Cooper and Morgan, 2008: 173). Given the limited (accounting) research on the topic and time period, we could also have claimed that issues of generalizability were of secondary importance, since a main objective of our research was to stimulate future research endeavours that re-assess our findings in different contexts (Cooper and Morgan, 2008).

By implication, a single case study may be ill-suited to provide valuable insights, if it features a dearth of, or only fragmented empirical materials. In those situations, the use of multiple cases could be a viable alternative (e.g. Hoffmann and Walker, 2020). This approach, however, may be much more difficult, and consume more resources. It involves multiple issues relating to accessing relevant archives, and drawing up a comprehensive and persuasive analytical narrative from the materials retrieved therein.

Furthermore, what is available in organizations' archives may often only represent a fraction of what has been going on in the past (Tosh, 2015), rendering some of the ethnomethodological approaches envisaged by Fülbier (2021) potentially difficult to pursue. For example, as part of our research endeavour, we systematically surveyed publications in German academic business journals in the 1930s and 1940s. However, we were unable to persuasively document a systematic shift in the publishing and research behaviour of individual academics that would show the infiltration of Nazi ideology in accounting research. Nonetheless, we agree with Fülbier (2021) that insights into mundane practices, such as living and work routines of individual students and faculty, and the impact of ideology and war on the campus atmosphere are highly relevant to investigate. We hope that other scholars will be able to scrutinize these aspects based on different archival material from other sites, as well as by using alternative research approaches.

Data limitations may also be mitigated by using secondary sources. What others have written about similar cases at the focal time may be highly informative to historical case study research. Such references can bridge gaps in the empirical material of one's own case study, contextualize the research setting, present opportunities for triangulation, or offer alternative views on the events explored. However, there is a fine line as to the use of such sources for the purposes of enriching one's own work (Allen, 2011). Merely referencing or including too many diversions may minimize one's own contribution, potentially making the research descriptive and repetitive. The latter remains problematic, in particular for researchers outside the Anglophone countries (Camfferman and Detzen, 2018). Although the accounting (history) community largely recognises the diversity of settings and approaches, researchers face the challenge of appropriately contextualizing their work for readers who are not familiar with the respective countries; they also need to convey their narratives in a way that is palatable for an international readership. Further, they face the challenge of dealing with a separate body of research in their native language, which in all likelihood is not accessible to English-speaking readers. By way of illustration one key example in our research related to a doctoral thesis sponsored by the German Academic Association of Business Research (*Verband der Hochschullehrer für Betriebswirtschaft*, VHB). Located in traditional historical research, Mantel (2009) comprehensively documents the history

of German universities and individual academics under the Nazi regime. As Fülbier (2021) notes, this work also covers the *Handelshochschule Leipzig*, and it relates further anecdotes and conflicts at the time. In our own research, we therefore faced the challenge of conveying a narrative that is different from Mantel (2009), so as not to reduce our paper to a translation of a story already told. We addressed this concern by relying, as much as possible, on the original archival material and by letting theoretical considerations on accountability guide our selection and analysis of episodes to be included in our research output. This encouraged the specificity of our casework and, in turn, makes our paper relevant for a broader and international readership. Researchers are hence advised to carefully consider their use of secondary sources, so as to carve out a position for their own work and make contributory claims vis-à-vis related prior research.

### *The contribution of historical case studies*

A final aspect of historical case study research that we wish to highlight relates to the fact that, despite its focus on a specific case setting, it needs to develop ‘in-depth, grounded understandings of situations and actors’ that can create new insights to a more general problem or theory (Cooper and Morgan, 2008: 164). Some argue that historical research can only become relevant if it connects the historical narrative to contemporary problems and debates (Macintosh, 2009). More generally, though, new insights can be obtained by deploying a suitable theoretical lens as well as by developing the research’s intertextuality with related prior works of (accounting) history that focus on similar settings or problems. It is from this perspective that we formulated our paper’s contributions, by connecting with prior works on academic institutions during the Third Reich, accountability theory, as well as the accounting history literature on the Nazi era (Detzen and Hoffmann, 2020: 175–176). In retrospect, we could have related our work also to studies on other totalitarian regimes, especially those on Fascist Italy (e.g. Antonelli et al., 2018). One should hence not presume that an interesting and important empirical setting stands for itself. It needs to be embedded in a compelling contribution argument for which intertextuality is an essential ingredient.

### **The epistemology and ontology of interpretive historical research**

For Fülbier (2021: 381), it ‘remains important for further inquiries to better understand personal accountability, and to contribute to the question of complicity [with totalitarian regimes] at the individual level’. Since our study employs the theoretical lens of accountability and conceptualizes individuals’ personal accountability as their ethical and moral beliefs, we recognize that this theoretical proposition could include taking a position on individual academics’ personal values.

However, in the spirit of interpretive history, our case study seeks to frame evidence with explanations and contextualization. This entails a particular ontological and epistemological position (Jordanova, 2019; Tosh, 2015). Questions of ontology relate to issues of what constitutes reality in a particular period: How do we distinguish between displayed and recorded actions and inner attitudes? What were the factual experiences and thoughts of people living at the time? Epistemology involves questions on our knowledge about a period, the appropriateness of assumptions and interpretations on the part of the researcher, and notions of perceived, rather than actual, experiences. We cannot know for sure what it was like to live during the focal period and how adequate our judgments on individual’s actions in the past are.

The narrative of our study is therefore highly dependent on our interpretation of the organization (which is epistemologically speaking subjective), within its given social order (which ontologically speaking is regulated) (Burrell and Morgan, 1979: 28–32). Put differently, interpreting the available

and accessible archival materials is an ‘iterative process (often referred to as the “hermeneutic circle”’), which situates texts within their historical contexts and in relation to other texts’ (Kipping et al., 2013: 312). With the benefit of hindsight, historical researchers know how the story continued, and which potential impacts it had on others, either at the time, or later. Thus, there is an issue of teleology. Researchers need to be highly sensible to contemporary distortions, and should continuously reflect on the meaning of sources in their focal temporal and spatial context (Jordanova, 2019; Tosh, 2015). While it might be tempting to interpret historical sources based on the moral frameworks prevalent today, it may be a futile endeavour. Judgments anchored in today’s understanding might anachronistically ‘project the present and its characteristics on the past’, or they may exhibit strong present centeredness (time-parochialism) by viewing the past as less problematic than the present (Zan, 2016: 574). The latter may explain today’s perceived need for conclusive adjudication on individuals’ actions in the Nazi era, even though many people took on enigmatic roles at the time, especially when viewed from the surviving archival materials. What may ex-post be seen as a clear act of identifying with the regime, such as membership in the Nazi party, could have resulted from peer or other pressures, or sheer naivety. This is not to justify people’s decisions, or to exonerate them from moral responsibility, but it suggests that questions of guilt are complex and may not yield simple, binary answers. That is particularly true for historical contexts, in which organizations and individuals were discouraged from leaving traces of their ‘true’ views at the time, because, for example, this would have threatened their livelihoods, even their lives.

In another paper on this empirical setting (Detzen and Hoffmann, 2018), we turn to the question of personal accountability more directly. There, we analyse the lengthy justifications of two accounting professors at the *Handelshochschule Leipzig* who, following the war, felt the need to explain their actions and roles during the Nazi regime. As one of them claimed, they had to undergo a form of ‘protective alignment’, so as to avoid persecution (Detzen and Hoffmann, 2018: 157). We hence contend that the Nazi era was placing extreme demands on individuals to display conformity with the regime, and that it is ex-post difficult, if not impossible, to apportion guilt or responsibility without running the risk of simplification, or, in many cases, resorting to speculation.

Rather than engaging with ontological and epistemological questions in depth, we felt more comfortable staying closer to the accounting domain, by drawing on Messner’s (2009) theoretical exposition of the limits of accountability. Accountability may render individuals opaque, since not all behaviours can be fully explained. It also exposes individuals to intrusions into their personal spheres, and it leaves them as mediated selves that can only be understood based on extant accountability norms. We hence argue that the academics we investigated only come to life through the surviving archival records, all of which were produced during a period when accountability demands were much different from our own. While it is clear that we might want clarity as to an individual’s positioning at the time, it seems important to consider that the academics in our case were not Nazi criminals, although they were associated with the regime one way or another simply by living and working in Nazi Germany. As such, even though their actions and behaviours may appear objectionable, such judgements seem grounded in today’s value systems. To us, attributing guilt or responsibility seemed irreconcilable with both our theoretical lens and our interpretive stance.

A key example relates to an episode surrounding Karl Thalheim (Detzen and Hoffmann, 2020). After the war, Thalheim claimed to have studied the economic consequences of Germany’s surrender in the event that Stauffenberg’s attempt on Hitler’s life on 20 July 1944 had been successful. He maintained that he destroyed his manuscript for fear of the consequences when the attempted coup failed. After the war, he presented his secretary’s testimonial as sole evidence of having supported

the Stauffenberg operation. How are we to judge Thalheim's complicity? How credible are his undocumented claims to have been at least associated with a resistance movement? Is a testimonial from someone employed by Thalheim sufficient evidence at a time when everyone in Germany would want to prove a lack of association with the Nazi regime and when there might be a mutual interest to support each other in that endeavour? And how do we weigh these claims against the documented uses of Nazi rhetoric in some of Thalheim's publications? Ex-post, only acts of overt resistance might be able to de-stigmatize people, whereas any form of alignment, or 'laying low', might make them suspects of having been Nazis. However, overt resistance carried high, potentially life-threatening risks, at the time, which most were unwilling or unable to take. We might hence borrow from institutional theory to suggest that people need to be understood as embedded agents: they were subject to the influences of their surrounding social structures, with limited ability to change these structures, yet thereby sustaining them through their daily actions. To us, the appeal of Messner's (2009) exposition lies in its capacity to contextualize the historical traces left by the academics in light of the extreme accountability demands that the regime placed on them, without imposing any recency bias. It is this lens that, in our view, allowed us to appropriately understand both the surviving archival material that documented manifold instances of alignment with the regime, and the claims of individuals after the war that these materials did not reflect their inner beliefs. Thus, we suggest that being clear and explicit about a study's epistemological and ontological positioning is crucial for both researchers and their audience, as it determines the research process as well as how to digest its outputs.

## **The notion of what constitutes accounting in the specific research context**

During the publication processes of, and in earlier comments on, both our papers (Detzen and Hoffmann, 2018, 2020), we were repeatedly asked about the accounting in our study, and what the narrative holds of interest for accounting academics. Although these issues are not directly raised by Fülbier (2021), they also apply to his proposed research agenda.

As accounting researchers, we strive to publish our work in accounting journals. That has led us to focus on the denazification accounts (or 'counter accounts') of two accounting professors (Detzen and Hoffmann, 2018) and on organizational and individual responses to changing (political) accountability demands in the Nazi era (Detzen and Hoffmann, 2020). Given the latter study's theoretical lens, we structured it around the *Handelshochschule Leipzig's* festive inaugurations of new deans, which, in Fülbier's (2021: 380) view, may be seen as 'both a strength as well as a weakness'.

In light of our focal setting, our subject matter may be most closely related to accounting education, which 'concerns education in accounting [...] and] the use of accounting in the administration and functioning of educational institutions' (Fowler, 2020: 346). This attracted us to the special issue in which our study was eventually published. It encompassed 'research on the roles and impacts of accounting as a social and technical practice within the context of educational institutions and changes to their systems of management and governance' (Maran and West, 2020: 163). As noted, it had been our intention from the start to study how the focal school's teaching and research activities (in accounting) were affected by the Nazi ideology, but also how the administration and governance of the school changed at the time. Many of these ventures were unsuccessful due to a lack of persuasive archival evidence. Ultimately, it was the governance of the school and the many different displays of administrative and personal alignment with the regime that drew our attention to accountability theory, thereby grounding our research in the accounting literature.



This approach led to our structuring of the paper based on the inaugural festivities for the school's new deans, with additional episodes interspersed, to illustrate how changing accountability demands affected the institution on an organizational and individual level. Consequently, 'what this really meant for the professors in individual cases remains unclear' (Fülbier, 2021: 376). We agree that our choice to apply an accountability lens somewhat bracketed out individuals' daily experiences. However, we found little archival material about day-to-day academic life at our case organization, such that we did not perceive this as a strong bias. Also, our 'imposed' link to accounting implied an analysis of views mediated by extant accountability demands. As such, the notion of what counts as 'accounting' contributed to further narrowing the research focus, and became the key selection criterion for archival material to include in the study. While this was not a grave issue for our research, it may in other cases shield scholarly attention from alternative, potentially equally important, research questions and interpretive perspectives.

We agree with Fülbier (2021) that the 'chameleon-like' nature of accountability (Sinclair, 1995) has its benefits and drawbacks, which are both grounded in the broadness of the concept. It is a flexible notion that can be attuned to a variety of empirical settings, without necessarily incorporating the entire body of related literature. However, it also entails a conceptual fuzziness that complicates the analysis of empirical material to develop a well-theorized storyline. With a primary interest in exploring the limits of accountability (Messner, 2009), we demarcated the concept based on its political, professional, and personal dimensions (Sinclair, 1995). The choice and delineation of this theoretical lens determined our research focus, the structuring of our narrative, and the empirical material we presented so as to speak back to our theoretical exposition grounded in accounting. In turn, positioning our study at the intersect between the literature on accountability and prior work (including that in the German language) on universities and academics at the time (e.g. Ericksen, 2012), also meant that we had to accommodate these extensive, but separate literature streams.

Instead of mobilizing conceptions of accountability, we could also have related our case study to a more expansive notion of accounting that connects it to 'social change, social relations and [...] social contexts' (Walker, 2016: 45). As Napier (2006: 457) argues, in studies of accounting history, the limits of accounting 'are left deliberately vague', both to display the awareness that whatever is labelled as accounting may be contingent on the conditions in a particular period and to recognize accounting as a phenomenon that permeates organizations and society. This notion reflects both Hopwood's (1983) argument that accounting is best studied in its contexts, and Miller's (1998) call to study the margins of accounting, because it is there that new practices and rationales become legitimized as accounting. For Napier (2006), this requires researchers to consider a broad range of actors beyond those in corporations, to include, for example, the state and other public institutions, academia, or the media. Locating accounting in wider arenas necessitates a broader understanding 'of how accounting impacts on different groups and individuals, perhaps providing avenues of transformation for some and coercing and restraining others' (Napier, 2006: 459), thus making notions of power key to studies of accounting and its history. It might be this focus on power, and accounting as a technology of social control (Walker, 2016), that could enable the analyses Fülbier (2021) envisaged. Such a framework could potentially inform the study of how the Nazi ideology permeated an organization, compelled individuals therein to change their actions and provide differing accounts, while speaking to the effects of the regime's ideology on organizational life more generally. Embracing such a view may classify a broader variety of (historical) social practices as within the orbit of accounting.

We agree with Walker (2016: 44), in that there is a risk that researchers 'subscribe to the notion of accounting as social practice but make little attempt to demonstrate it'. It is hence an important consideration for researchers to explain how their studies, possibly conducted at the margins of

accounting (Miller, 1998), relate to accounting (history). While there are manifold concepts of ‘the social’, the role of accounting in ‘the construction of social relationships, the deployment of social control, the solidification of social structures and the formation of social identity’ seem most appealing (Walker, 2016: 44).

From that perspective, our focus on accountability is closely related to Bigoni’s (2021: 3) argument that accounting may serve as an ‘ideological weapon’ ‘to ensure that the same set of ideological beliefs can be pursued and hegemony achieved’. In turn, the giving of (justification) accounts that has been the subject of our earlier study also underlies Twyford (2021), who additionally revealed what went unaccounted for in accounts presented during, but also after the Nazi era. Her work further links to Funnell et al. (2021) who demonstrate how accounting practices have been used to abstract from individual fates in the Holocaust, reducing people to lives without meaning and providing the means to hide extermination. This closer focus on the use of accounting practices in support of the genocide committed by the Nazis aligns with the approach employed in earlier studies (Funnell, 1998; Lippman and Wilson, 2007). Despite the existence of these studies in the accounting domain, we fully agree with Funnell et al.’s (2021: 2) assessment that this body of research ‘has yet to approach a level in the accounting literature that recognises the historical and moral significance of the bestiality that was perpetrated and that encompasses all the regions throughout which it was carried out’.

There is hence considerable scope for revealing how accounting materialized in social practices during the atrocities committed by the Nazi regime. While we posit that a key consideration of accounting researchers must always be the relation of their study to what counts as accounting (history), we encourage a broad understanding of it, so as to enable a wide variety of studies on the topic (Napier, 2006; Walker, 2016). We advocate further research not only on the administration and educational activities at institutions of higher education, but also on the conduct of businesses and ministries of the Nazi state as well as the day-to-day experiences of individuals to reveal the manifold ways in which (accounting) practices were drawn on for sinister purposes. It is here where we also see a close connection to accounting studies on ideology, war, natural disasters and humanitarian catastrophes, as well as individuals’ tragic experiences during such events. Exploring these connections, while embracing a broad notion of accounting, could lead to a better understanding of the sinister nature of accounting’s past and present.

## Conclusion

Our reply to Fülbiér’s (2021) commentary has given us the opportunity to explicate key methodological choices underlying our own study and offer important perspectives for future historical case-based research in accounting. We fully agree with Fülbiér’s (2021) call for further studies on accounting and institutions of higher education under the Nazi reign to investigate the actions of the student body, but also campus atmosphere, and changes during the war. We have outlined a number of considerations that accounting researchers may wish to contemplate if they choose to embrace these research opportunities. First, conducting case-based research may generate novel and impactful insights, but requires access to and the availability of rich and useful empirical archival materials. Second, when reviewing and interpreting those materials, the researcher’s ontological and epistemological positioning needs to be clearly articulated to clarify the study’s methodological stance. Third, scholars need to explicate how their research fits into the accounting domain. They are encouraged to adopt a broad understanding of accounting, so as to ‘penetrate the interdependencies between accounting and society’ (Walker, 2016: 44). In that spirit, we hope that our dialogue with Fülbiér (2021) inspires fellow researchers to devote further attention to the role of

accounting (practices) in maintaining and challenging the rule of totalitarian regimes, in the case of Nazi Germany and beyond.


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