Digging deeper: German academics and universities under Nazi tyranny – A comment

Rolf Uwe Fülbier
University of Bayreuth, Germany

Abstract
In their interesting case study about Handelshochschule Leipzig under the Nazi regime, published 2020 in Accounting History, Detzen and Hoffmann focus on inaugural speeches and other material that emphasize the more formal and political perspective of the business school’s management. They identify an increasing political pressure and influence of Nazi ideology with impact on several accountability dimensions. This case study also provides useful starting points for further and deeper research efforts. There is more to say about German academics and universities during that time in general, and about Handelshochschule Leipzig in particular. In this comment, I raise more thoughts and open questions especially with regard to the individual situation of professors, the impact on teaching and research, the role of other university groups such as students, as well as further accountability issues with the question of complicity at an individual as well as institutional level. I provide a set of complementary missing pieces that qualify as suggestions for future research in this important and still relevant topic area.

Keywords
accountability, educational institutions, Germany, history, Nazi period, professors, students, teaching

Introduction
The Nazi reign of terror in Germany from 1933 to 1945 has already been intensively investigated in historical research. Nevertheless, much remains to be done to better understand the role of individuals and institutions, the motives behind decisions and actions, and their contribution to the development of specific structures and consequences during that time. We have learned that extreme totalitarian conditions affected individuals in an Orwellian sense in a psychological and physical way, whether they were perpetrators, victims, or both. From today’s perspective, it is difficult to put ourselves in this position, at least if we enjoy a safe environment, a secure professional position in a democracy based on the rule of law, in which freedom of opinion prevails. However, historical research is still able to shed more light on the facets of this totalitarian pressure. It might

Corresponding author:
Rolf Uwe Fülbier, Faculty of Law, Business and Economics, University of Bayreuth, Prieserstr. 2, 95445 Bayreuth, Germany.
Email: rolf.uwe.fuelbier@uni-bayreuth.de
help us to better understand how the areas of professional and private life were influenced, how institutions were shaped, and why things developed as they did.

In their paper ‘Accountability and ideology: The case of a German university under the Nazi regime’ Detzen and Hoffmann (2020, hereinafter: DH) contribute to this understanding. They focus on the totalitarian impact on the academic field and choose Handelshochschule Leipzig one of the first German business schools as their object of investigation. To capture ‘extreme changes in societal conditions’ (DH: 174–175), they concentrate on the Nazi period. In essence, they analyze speech transcripts of the festivities for the inauguration of the new Dean and document the increasing influence of Nazi ideology as well as terminology. They exploit original contemporary documents from the school’s surviving archival records, which seem highly valuable in their ability to expose the changing tone in these transcripts, the growing use of Nazi terminology and the rapid adoption of the Nazi doctrine. Moreover, the authors show how the increasing political pressure and ideological constraints (‘the change in accountability demands’) affect the management of the business school and its professors. The result is a well-written article with narrative material that is not only interesting to read, but also makes an important contribution to a better understanding of (the leadership of) universities in extreme totalitarian regimes.

With its important findings but also with the gaps and open issues, this case study provides useful starting points for further, different, and deeper research efforts. There is more to say about the totalitarian influence on the many other facets of academic life – at the organizational as well as individual level. The inaugural speeches and other accounts of the Deans, the charters, regulations, and the minutes of the school’s decision-making bodies emphasize the perspective of the school’s management. The reader learns about the sequence of Deans, their ideologized higher education policy intentions and the history of the faculty management. In consequence, the reader learns about the increasing political pressure on professors. But what this really meant for the professors in individual cases remains unclear, especially when they did not behave in a politically opportune manner or belonged to a discriminated group.

It is also an open and interesting question how the totalitarian influence affected the core aspects of academia. What about the impact on teaching and research as core academic activities? What about the changes in teaching and research performance evaluation? Needless to say, core academic values such as the freedom of research and teaching (e.g. Altbach, 2001; Barnes, 2019; Cain, 2012; Cole, 2005) seemed to be heavily affected – but to what extent? And what about other core players such as the students, their role at the universities and their interaction with the professors? Provided that the appropriate data material is available, the case study approach and the focus on only one university might offer further possibilities of a more detailed analysis of all or some of these aspects. Furthermore, it might be interesting to enlarge the sample period to investigate the change and transition period from the time before (the Weimarer Republik) to the time after 30 January 1933, when Hitler became Reichskanzler and the Nazi party, the NSDAP (Nationalsozialistische Deutsche Arbeiterpartei), took over.

Accountability is another important aspect of the study. DH use the accountability concept in a multidimensional way and illustrate interesting facets. Open and interesting questions remain with regard to a more individual level, to personal accountability and/or complicity. The institutional level can also be explored further. For example, why is the case of Handelshochschule Leipzig so valuable, and what do we learn in this case that goes beyond the more general and well-known findings? Furthermore, why did German universities seem to be so susceptible to political capture during that time?

Against this background, DH provide not only a remarkable case study but also good starting points for further research. There is more to say about German academics and universities during this period. It is my purpose to illuminate some further aspects of this important topic in order to
complement DH in their intention to shed some light on academic institutions and individual academics (with impact on several accountability dimensions) under extreme totalitarian pressure. Equally important, I provide a set of complementary missing pieces that qualify as suggestions for future research in this important and still relevant topic area.

**Individual situation of a professor**

DH illuminate the growing impact of Nazi ideology at a higher education policy and governance level when they focus on changes in the Dean’s office and on respective inaugural speeches. The individual level is only indirectly addressed. In one example, DH (p. 182) refer to the Law for the Restoration of the Civil Service (Gesetz zur Wiederherstellung des Berufsbeamtentums) in April 1933, which ultimately exposed political dissidents and Jewish as well as other discriminated minorities in university faculties to the total arbitrariness of those in power (a purge of all civil servants; Noakes, 1993: 378). The Dean’s factual indication that two faculty members were dismissed just a few weeks later (DH: 182) only gives a rough idea of the personal tragedy at the individual level. Grüttner and Kinas (2007: 140, also Mantel, 2009: 60; Noakes, 1993: 379; Ericksen, 2012: 84–85; MacGregor, 2003: 4) document that this dismissal was no rare event; they put the dismissal rate among university teachers at over 20 per cent. To better understand the individual consequences, other sources might complement the picture. In 1995, for example, the diaries of Victor Klemperer, since 1920 a professor of Romance studies at Technical University of Dresden, were published (Klemperer, 1995, abridged and translated in Klemperer, 1998). These diary entries emphatically provide ‘the everyday experience of antisemitic persecution’ and document the ‘intrigues of German academic life in particular’ (Caygill, 2000: 292). The climate of fear and denunciation in general and at university in particular is exposed in detail by the 2-year process from the beginnings of Nazi control in January 1933 until Klemperer’s involuntary retirement in 1935. Originally, he was a tenured civil servant professor. The wave of arrests of colleagues and others, the helplessness and personal depressions in times of arbitrariness, segregation and terror characterize the environment during those times. This also includes, with greater reference to academic activities within the faculty, many weak and strong humiliations, and discriminations. Examples are the expulsion from faculty commissions, the prohibition to conduct examinations, the boycott of lectures by students, the withdrawal of research projects, or the ban on publishing (Klemperer, 1998: 3–114). Klemperer himself compares this time with the Jacobin reign of terror during the French Revolution. He claims that even an animal had more rights and felt less harassed (Klemperer, 1998: 11, 57).

In contrast to the two individual fates mentioned by DH, Jewish-born Klemperer survived the first wave of institutional Nazification in 1933 and 1934. He was lucky to be able to remain in his position until 1935, due to his decorated WWI-veteran status and his ‘Aryan’ wife. To understand what it meant to lose the tenured job as a professor, Klemperer illustrates in his records how the dismissal was accompanied by high salary losses, financial distress and serious economic as well as personal consequences. All this is due to the lack of supplementary income, unavailability of bank credits, and the lack of opportunities to obtain an offer from universities abroad. Suicides of similarly affected colleagues were by no means rare (e.g. Klemperer, 1998: 17–21, 59–68).

Another important study about the German university system during the Nazi period is provided by Mantel (2009) and his PhD thesis in the field of economic and social history research with a clear focus on academic institutions and individuals in German-language business administration. With regard to Handelshochschule Leipzig after the Nazi seizure of power, Mantel (2009: 225) identifies ongoing faculty conflicts under Nazi tyranny. He illuminates how Nazi ideology and politics intervene in these conflicts and, vice versa, how individual professors use
the new conditions to gain advantages. The latter applies, for example, in the case of business professor Franz Findeisen, who tried to incorporate official Nazi politicians to question several internal incidents and to denounce colleagues in Leipzig. He did so in order to complain about his own alleged discrimination. His list of infringements (from the perspective of a Nazi supporter) entailed, among others, a PhD thesis in a national socialist world-view that failed to be approved, Jewish employees at the university, rejected proposals and petitions with Nazi content in the university senate, or a number of liberal colleagues who had received preferential treatment to him (Mantel, 2009: 225).

Nazi ideology and the repressive political environment also led to hiring-process discriminations of applicants without a Nazi-party membership, with ‘unreliable political behavior’ or ‘friendship to Jews’. These applications were often rejected by the higher local Nazi authorities (Mantel, 2009: 225–243). Mantel analyses these individual professorial fates on the field of all German business schools and concludes that the individuals were quite diverse, that is, some of them cooperated with the new political administration and actively implemented the doctrine, driven by opportunistic motives or by firm conviction. Some of them remained passive and conformist. Some quickly fell into the victim role because they openly opposed or were to be segregated by ideology. In more detail, Mantel especially analyzed the individual consequences for those victims. He distinguishes between those who were murdered, driven to suicide, dismissed, forced to emigrate, or seriously handicapped in their academic careers (Mantel, 2009: 59–75, 351–439).

Impact on research and teaching

The specific perspective of DH provides little evidence about the specific Nazi ideology impact on research and teaching as core academic activities. This leaves room for further research. Academic freedom seemed to be effectively obliterated, by direct or indirect restrictions placed on teaching content and other areas (Altbach, 2001: 209). Nazi ideology demeaned ‘ivory tower’ academics (Ericksen, 2012: 139; Noakes, 1993). Consequently, Klemperer (1998: 35) points out that the idea of science was not important during that time. He describes that lectures, for example, were arbitrarily cut and replaced by military sports exercises. This was most likely due to Hitler’s preference for physical education and character-building over intellectual education (Hartmann et al., 2016: 1040–1105, with commented original passages of Hitler’s ‘Mein Kampf’; see also Noakes, 1993: 380). It relates to the Nazi preference of action over thought, and of feeling over rational inquiry (Ericksen, 2012: 62). Based on a totalitarian and anti-intellectual mentality (Noakes, 1993: 381; Hartmann et al., 2016: 1040–1105) that deeply distrusted free spirit and knowledge, young people were not motivated to study at all (Klemperer, 1998: 61–62), especially not the arts nor humanities since they were part of the ‘frivolous studies’ that seemed to be of little help in warfare (MacGregor, 2003: 13). Therefore, Klemperer experienced a double discrimination, due to both his Jewish origin and his ideologically deprived main subject: French literature. Against this background, the total number of students at German universities declined from 138,000 in 1931 to 40,000 in 1939 (Grüttner, 1995, 101; Mantel, 2009, 37; MacGregor, 2003, 14). Business administration suffered from the Nazi mistrust toward universities in general and the anti-market attitude of the ideology, with criticism of profit orientation and free entrepreneurship, in particular (characteristic examples are Hartmann et al., 2016: 563–577; Nicklisch, 1933 with reference to Hitler; see also Brockhoff, 2010: 174–187; Mantel, 2009: 37–39). Klemperer (1998: 12, 16) also mentions the discrimination of evidence-based observations and factual arguments as dangerous lies (today we know the expression as ‘fake news’) where they opposed Nazi ideology.

The devastating effect of the ideology- and fear-driven conditions can be seen, for example, in an emotionally touching protocol of a doctoral examination at Handelschule Leipzig in July
1933, only a few months after the Nazi seizure of power. The examiner, Professor Findeisen (mentioned earlier), disparaged the PhD thesis as ‘purely liberalistic’ and ‘predominantly numerical’ in nature. The PhD student was insulted as incapable of being a ‘Führer’ (as doctors should be); he was asked only about Nazi ideology. Consequently, he failed the exam. After begging for a second chance, he was then unable to continue due to his fragile mental condition (Mantel, 2009: 226 with further reference).

DH raise another important aspect in their paper when they refer to performance criteria in academia, their (disputable) role in measuring research productivity, and the possible change of these criteria in times of a changing environment. This aspect deserves greater attention, especially from the Dean’s and university management’s perspective. Although DH mention several interesting documents (the business report(s) of faculty’s recent activities or the professors’ brief statements about their academic activities), there is still potential to dig deeper here. It seemed that during those times the faculty and the professors concentrated only on teaching aspects, such as student numbers, examinations, and programs (p. 180), whereas research was of less importance (‘research played almost no role’, p. 183). However, due to the unclear role of research beforehand, in the time of the Weimarer Republik, it still remains an open issue whether, in this regard, there actually was a change when Nazis took over in January 1933. Did performance criteria change? What about the content of research? Further historical content analyses, for example of relevant German-language books and business journals before and after 1933, might reveal possible changes in business research. This might also be the case during the later Nazi years because production, logistics, (technical) accounting and management issues might have become more important, especially during wartime after 1939. At that time, the concern was to maintain an effective supply of the essential war materials. Thus, the notion of ‘academic excellence’ (DH: 179), before as well as after 1933, is a useful starting point for further clarification and interpretation.

**Role of students**

DH do not focus on students as another core group of an academic institution. They only mention with reference to Ericksen (2012: 139) that Hitler’s regime ‘found enthusiastic support in German universities during the transition of 1933, from students and faculty alike’ (DH: 180). However, students’ role and impact on universities and professors’ behavior deserve further attention. Noakes (1993) and Grüttner (1995), for instance, identify the strong influence of extremist students and student groups at universities even before 1933. Starting at the end of the nineteenth century and encouraged by WWI experiences, German students had been increasingly influenced by an extreme nationalism with a strong antisemitism (Ericksen, 2012: 74–84). A very significant example in this regard is provided by Noakes (1993: 378 with further references):

On 19 April 1933, Gerhard Krüger, the head of the Nazified Students’ Association (…), ordered the local student organizations to denounce university teachers who were Jews, Communists or Socialists, who had attacked nationalist leaders, the movement of national uprising or First World War veterans or whose academic approach reflects their liberal or, in particular, pacifist perspective and who are, therefore, unsuitable for educating German students in the nationalist state. Professors who were tough examiners could be particular targets.

Thus, students and well-organized student groups materially changed the atmosphere at universities. They pushed the Nazi agenda, questioned the authority of academics and faculties, appeared martial and even violent, and ran campaigns against political dissidents, pacifists and Jews within the faculties (Ericksen, 2012: 74–84; also Grüttner, 1995; Noakes, 1993). What that meant at an
individual level is again described by Klemperer (1998: 10–15). He relates the daily atmosphere of denunciation also by students. The fear of lecturers to express themselves openly, and the danger of being pilloried at the ‘Schandpfahl’, a kind of ‘shame pole’ (Klemperer, 1995: 25), where Nazi students publicly discredited and insulted lecturers for a variety of reasons, was ubiquitous.

Despite their rather infrequent references to student activities, DH (p. 188) touch on an important characteristic, the heterogeneity of the student body. In their description of the Hasenack case, they clarify that 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 case is similarly analyzed by Mantel (2009: 237). He additionally emphasizes how dangerous the extremist and militant minority among students was, with some of them working as spies for the feared Nazi secret state police (Gestapo, Geheime Staatspolizei). Hence, Hasenack was reported to the Gestapo by students several times. Despite a strong nationalistic-conservative attitude of the majority of the students – the Nazi student organization, the NSDStB (Nationalsozialistische Deutsche Studentenbund), had already won a majority in the German Student Council in 1931 – other students remained apolitical or had alternative views and attitudes (MacGregor, 2003: 16; Noakes, 1993; Grüttner, 1995). However, the well-known case of the White Rose student resistance, especially in Munich around the Scholl siblings, seems to have been an exception (e.g. Michalczyk and Müller, 1997; Noakes, 1993: 398). Noakes (1993) concludes that ‘most of the students kept their heads down and concentrated on getting through their studies as quickly as possible’ (p. 398). The heterogeneity or ambivalence is even visible in single individuals. Klemperer (1998: 18, 25) mentions a female student, being part of the new Nazi regime in an official position, but still she remained supportive and loyal to him and his lectures.

Accountability and the question of complicity

The DH paper is not about accounting or accountants; it is about accountability. However, accountability is an ‘elusive concept’ with ‘chameleon quality’ (Sinclair, 1995: 219) and therefore, difficult to apply. DH fortunately abstain from the standard economic understanding of accountability (and accounting), in which individuals just act as rational economic players in contractual relationships. With reference to Messner (2009), Sinclair (1995) and others, their concept is much broader and captures sociological and ethical aspects. Focusing on two of Sinclairs’ five dimensions of accountability, professional and political accountability, they demonstrate the shift from professional values to political pressure to align with the Nazi doctrine after January 1933. In this regard, their main data material, the inaugural speech transcripts, are both a strength as well as a weakness. On the one hand, there is hardly a better source to picture changes in general accountability guidelines of a business school. On the other hand, these speeches might be more susceptible to ideologically colored statements at the higher education policy as well as institutional levels, without being able to illuminate the real implications of this shift at the individual level. This applies not only to the already discussed question of how exactly the performance metrics for research and teaching might have changed.

Also, personal accountability, a third Sinclair dimension used by DH, is presented in fragments. Admittedly, DH (pp. 177, 182) express the obvious difficulty 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’. It is not questioned that analyzing the inner states and
attitudes of individual professors with the sources still available today might be challenging. Nevertheless, despite all the difficulties this task remains important for further inquiries to better understand personal accountability, and to contribute to the question of complicity at the individual level. Official political inaugural speeches fall short of examining this area. One might even suspect that garnishing these speeches with ideological set pieces was a kind of routine in order to be otherwise left alone by the regime. Thus, Mantel (2009: 67) notes that even in scientific publications, Nazi ideology garnished the introductions in order to keep the rest of the text clean(er). Consequently, DH use the much more meaningful Hasenack example to expose individual accountability implications. They describe the balancing act of an individual academic to get along in his professional environment under extreme executive forces, while at the same time satisfying the ‘sense of duty that one has as a member of a professional or expert group, (. . .) expertise and professional integrity’ (professional accountability) as well as meeting basic human values ‘such as respect for human dignity and acting in a manner that accepts responsibility for affecting the lives of others’ (personal accountability) (in the words of Sinclair, 1995: 229–230, with further references).

More of these highly valuable examples can be informative for assessing how, and how often, something like this occurred. Was this a rather isolated case or representative for a certain group of professors? In a footnote, DH add that Hasenack was also in close and supporting contact to Eugen Schmalenbach, alumnus of Handelshochschule Leipzig, an accounting researcher from University of Cologne and core figure in German business administration in the first decades of the twentieth century. Schmalenbach was critical of the Nazi regime, had a Jewish wife in a ‘mixed marriage’, and had to resign as a professor in 1933 (Kruk et al., 1984: 150–188). The fact that Schmalenbach explicitly acknowledged this helpful support after the war (Mantel, 2009: 404) might further demonstrate Hasenack’s personal willingness to take severe risks. Ultimately, this is an expression of his professional as well as personal commitment and accountability. It is also worth mentioning that, since 1930, Schmalenbach had been the honorary senator of Handelshochschule Leipzig. The school’s management tried not to publish the list of honorary senators during wartime to avoid having to delete Schmalenbach’s name (Kruk et al., 1984: 96, 209; Pinkwart, 2013: 9).

Further evidence about these forms of balancing acts are only scarcely provided by literature. Thus, it is difficult to say how many of these ambivalent expressions at the professional as well as personal accountability level occurred. On the one hand, the gestures of criticism and opposition were often subtle and small in nature and did not reach the level of open and outright resistance. As a rare example of the latter, Ericksen (2012: 164–166) describes the case of Heinrich Düker at University of Göttingen, who openly and actively opposed the regime and spent several years in prison and concentration camps. MacGregor (2003: 12) mentions Adolf Reichwein, a professor in Halle, who openly opposed Hitler’s ascension to power, which finally lead to his execution in 1944. Well-known is also the example of the White Rose student group of resistance at University of Munich, where involved professors were also executed in early 1943 (Ericksen, 2012: 163; MacGregor, 2003: 11; Michalczyn and Müller, 1997). Ericksen further concludes that only ‘a tiny handful of stories [. . .] demonstrate actual resistance [. . .]. Their very paucity [. . .] demonstrates how little such behavior is representative of the academic community’. For him, only ‘efforts to oppose the regime, sabotage the regime, or even work towards its overthrow’ qualify as opposition (p. 163). In contrast, the less courageous individuals could show only tiny symbols of criticism, if at all, that also exposed them to severe personal consequences for career, family, and life. It is again Klemperer who demonstrates in his diaries the very limited possibilities to oppose. He takes lectures with indirect allusions or provocations as an example, which was still dangerous in an environment of fear and denunciation (e.g. Klemperer, 1998: 25). This is supported by Mantel (2009: 65), who assumes that academics did not have much room for maneuvers in this regard. However,
he adds that this room was still larger for tenured and established professors than for non-tenured fellows or even ordinary citizens.

On the other hand, the appropriate terminology of a balancing act indicates the intertwined roles of complicity and victimhood. Ericksen (2012: 140–142) describes how a US student, Edward Yarnell Hartshorne, Jr., who spent one year (1935/1936) in Germany, primarily in Berlin, experienced the German professors. He identified adversities, slights and indignities suffered by professors at the hands of an aggressive ideology and described how some of them were depressed and ‘waited for the Nazi storm to pass’ (p. 141). He also identified many German professors who defended the new Nazi doctrine and its influencing role at the universities (also Hartshorne, 1937; MacGregor, 2003: 6–12). Similar is the observation by Noakes (1993: 377) who points out that most of the professors condemned the rowdyism of Nazi students, while they sympathized with the doctrine and feared to appear ‘out of touch with the current mood’. It is interesting to note that even non-Nazi supporters among the academics adopted parts of Nazi ideology and used standard arguments of that time, such as universities being ‘rotten inside’, having ‘too little connection to the real world’, being ‘degenerated into a nest of quarrelsome clique’s, and having ‘become hot-beds of Judaism’ (Ericksen, 2012: 73, 142; Hartshorne, 1937; also Paletschek, 2001: 41; Jarausch, 1985: 388, indicating that already before 1933, only a minority of academics supported the democratic system of the Weimarer Republik). This is very much in line with the context-specific character of personal and other dimensions of accountability. In the words of Messner (2009: 930–932), the accountable self is mediated by a set of social norms.

The question of complicity (and responsibility) is not at the center of the DH paper, but implicitly touched and it remains important. When the entire faculty of Handelshochschule Leipzig signed the 1934 pledge (‘vow of allegiance of the professors at the German universities and high-schools to Adolf Hitler and the National-Socialistic state’; DH: 181–182), it might support the notion of complicity – which, by the way, is represented in more general terms in the well-known book ‘Hitler’s Willing Executioners: Ordinary Germans and the Holocaust’ by Daniel Jonah Goldhagen (1996). The same might apply against the background that a lot of professors (approximately 75% of business professors) joined the Nazi party until 1945 (Mantel, 2009: 60). However, the ambivalent role of academics at their personal accountability level seems not adequately captured by such figures and gestures. The notion of a balancing act and the intertwined roles of complicity and victimhood might explain that a lot of professors also felt they were victims, of course under stubborn suppression of their complicity roles. So, they claimed after WWII, in the denazification cases to have been opponents of the regime – a lot of them without convincing evidence (Ericksen, 2012: 163). Detzen and Hoffmann contribute to this interesting accountability issue in another paper, where they investigate the denazification essays as ‘counter accounts’ of the ‘post-war selves’ of two accounting professors (DH: 176; Detzen and Hoffmann, 2018).

Against this background, the role of mere opportunism under changing accountability norms is also worth exploring. The intrusion of Nazi ideology in inaugural speeches could also be the consequence of opportunism (‘lip service to the regime’ according to DH: 182). The same applies to other incidents, for example the fact that all faculty members in Leipzig followed the pledge of 1934 under close observation of a totalitarian regime or applied for NSDAP membership after 1933. Mantel (2009: 59, 63, also Noakes, 1993: 378) reports a rather low Nazi party membership in the area of business professors before 1933, which significantly increased after 1933. In conclusion, non-membership after 1933 and membership before 1933 mean much more than membership after 1933, especially with regard to opportunism and personal accountability.

It also remains important to investigate whether the Nazi period was so extreme in its brutal consequences for critical and dissident opinions and individual actions that it is not even suitable as a blueprint for totalitarian regimes and generalizable statements about accountability. For
example, can we still discuss opportunism at the individual accountability level when life is imme-
diately at stake?

**Institutional level: specific setting in Leipzig and the general role of German universities**

Another important question may also be raised at this point. What do we learn here about *Handelshochschule Leipzig* that we have not observed in other institutions? Mantel (2009: 225) introduces his section about *Handelshochschule Leipzig* with the remark that it was, at least on the surface, not really affected by the upheavals caused by the Nazi seizure of power. Moreover, the specific legal status as a business school (or college of commerce), in competition to the existing, much older, and state-run University of Leipzig, was accompanied by certain institutional disadvantages that made the professorship at *Handelshochschule Leipzig* somewhat less attractive (Mantel, 2009: 233). What does all this mean for professional or personal accountability? Are generalizable conclusions possible if *Handelshochschule Leipzig* qualifies as an unusual case? DH themselves mention the specific institutional setup, the threatened existence as a privately organ-
ized school under constant pressure to obtain state approval, that made *Handelshochschule Leipzig* more susceptible to political scrutiny. Is it helpful to investigate changing accountability norms in this setting whereas a less independent institution must be interested in greater political apprecia-
tion? However, at least in terms of the pace of cooperation and adaptation of ideology, *Handelshochschule Leipzig* seems to be no exception. It is again Klemperer (1998) with reference to the Technical University Dresden who documents how fast and wide-ranging Nazi ideology penetrated university life only days and weeks after January 1933.

At this point, DH address another important issue, at least indirectly, that deserves further investigation. Why did German universities in general, and *Handelshochschule Leipzig* in par-
ticular, cooperate so quickly with the new regime, although they seem structurally capable of providing a certain amount of opposition? Faculty members were better educated and informed than ordinary citizens, especially in those days without nowadays’ media support. Why did they remain so silent with no visible (institutional) protest to the devastation within faculties and the violation of academic freedom, for example expressed in the book burning in May 1933? What about the faculty governance model with traditional and much-cited core values such as academic freedom at the institutional as well as individual level? Of course, this governance model changed under Nazi pressure, but the famous sociologist Max Weber already summed up in 1908 that the ‘freedom of science exists in Germany within the limits of ecclesiastical and political acceptabil-
ity; outside these limits there is none’ (Noakes, 1993: 373 with reference to McClelland, 1980 and Max Weber). It is not surprising that even this academic freedom became constitutionally guaran-
teed after WWII in today’s Federal Republic of Germany (Art. 5 (3) *Grundgesetz*) as a perma-
nently inviolable fundamental right. And what about the famous Humboldtian model of higher humanistic education? This model was originally created to enable students to become autono-
mous thinking individuals within an environment of research-based teaching and academic free-
dom (e.g. Altbach, 2001; MacGregor, 2003; Paletschek, 2001). What was the role of German universities and the respective idea of universities in the education system of the German Reich in the final decades of the nineteenth century and the early decades of the twentieth century? We observe an extremely large number of Nobel Prize winners, especially in natural sciences, during many decades up until the 1930s. Whereas on the other hand, we see personal accountability norms and values of graduates that later turned out to be no serious obstacle to the implementation of Nazi tyranny, including the Holocaust and other Nazi crimes against humanity.
Conclusion

DH provide an interesting and important piece of research about one of the darkest eras of (academic) history. They choose a case study about Handelshochschule Leipzig under the Nazi regime and focus on inaugural speeches and other accounts of the Deans, the charters, regulations, and the minutes of the school’s decision-making bodies that emphasize the more formal and political perspective of the school’s management. Here, DH identify increasing political pressure and influence of Nazi ideology with some complex accountability consequences. Their remarkable case study provides not only interesting insights but also a variety of starting points for further, different, and deeper research efforts. So, there is more to say about German academics and universities during that time in general, and about Handelshochschule Leipzig in particular. Especially interesting and worth a deeper investigation is the totalitarian influence on the many facets of academic life, at the organizational level and especially at the individual level. Thus, it was the purpose of this comment to illuminate some further aspects of this important topic in order to complement DH in their intention to shed some light on academic institutions and individual academics under totalitarian pressure. I raised some more thoughts and opened questions to provide a set of complementary missing pieces as possible opportunities for further research. Against this background, I dealt especially with the individual situation of professors, the impact on teaching and research and the role of students. With regard to the multidimensional accountability issues, I tried to inspire deeper and further investigations with regard to personal accountability and the intertwined roles of complicity and victimhood. At the institutional level, I challenged the specific setting of Handelshochschule Leipzig in particular and the role of German universities in general during that time.

Acknowledgements

I thank two anonymous reviewers, Thorsten Sellhorn and Utz Schäffer for providing helpful comments, Klara Lösse for editorial assistance and Laura Maran for the opportunity to write a comment about a haunting and still very relevant topic.

Funding

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

ORCID iD

Rolf Uwe Fülbier https://orcid.org/0000-0002-0120-6647

References

Altbach PG (2001) Academic freedom: International realities and challenges. Higher Education 41(1–2): 205–209.
Barnes P (2019) Academic independence, freedom and, enlightenment: The case of accounting research. Accounting History 24(4): 591-606.
Brockhoff K (2010) Betriebswirtschaftslehre in Wissenschaft und Geschichte: Eine Skizze. 2nd ed. Wiesbaden: Gabler.
Cain TR (2012) Establishing Academic Freedom: Politics, Principles, and the Development of Core Values. New York: Palgrave Macmillan.
Caygill H (2000) Review: The diaries of Victor Klemperer. History Workshop Journal 50: 291–294.
Cole JR (2005) Academic freedom under fire. Daedalus 134(2): 5–17.
Detzzen D and Hoffmann S (2018) Stigma management and justifications of the self in denazification accounts. Accounting, Auditing & Accountability Journal 31(1): 141–165.
Detzen D and Hoffmann S (2020) Accountability and ideology: The case of a German university under the Nazi regime. *Accounting History* 25(2): 174–192.

Ericksen RP (2012) *Complicity in the Holocaust: Churches and Universities in Nazi-Germany*. New York: Cambridge University Press.

Goldhagen DJ (1996) *Hitler’s Willing Executioners: Ordinary Germans and the Holocaust*. New York: Knopf.

Grüttner M (1995) *Studenten im Dritten Reich: Geschichte der deutschen Studentenschaft 1933–1945*. Paderborn: Ferdinand Schöningh.

Grüttner M and Kinas S (2007) Die Vertreibung von Wissenschaftlern aus den deutschen Universitäten 1933–1945. *Vierteljahreshefte für Zeitgeschichte* 55(1): 123–186.

Hartmann C, Vordermayer T, Plöckinger O, Toppel R, Raim E, Hilter A, Reizle A, Seewald-Mooser and Trees P (eds) (2016) *Hitler, Mein Kampf: Eine kritische Edition. Vol. 1 and 2*. München; Berlin: Institut für Zeitgeschichte.

Hartshorne EY Jr (1937) *The German Universities and National Socialism*. Cambridge, MA: Harvard University Press.

Jarausch KH (1985) The crisis of German professions 1918–33. *Journal of Contemporary History* 20: 379–398.

Klemperer V (1995) *Ich will Zeugnis ablegen bis zum letzten: Tagebücher 1933–1945*. Berlin: Aufbau.

Klemperer V (1998) *I Shall Bear Witness: The Diaries of Victor Klemperer 1933–41 [Abridged and translated from the German edition by Chalmers M]*. London: Weidenfeld & Nicolson.

Kruk M, Potthoff E and Sieben G (1984) *Eugen Schmalenbach: Der Mann – Sein Werk – Die Wirkung*. Stuttgart: Schäffer GmbH.

McClelland C (1980) *State, Society and University in Germany 1700–1914*. Cambridge: Cambridge University Press.

MacGregor RR (2003) Resistance or collaboration? *The turmoil of Universities in Nazi-Germany*. Working Paper, Rice University, Houston, TX, December.

Mantel P (2009) *Betriebswirtschaftslehre und Nationalsozialismus: Eine institutionen- und per-sonengeschichtliche Studie*. Wiesbaden: Gabler.

Messner M (2009) The limits of accountability. *Accounting, Organizations and Society* 34(8): 918–938.

Michalczyk JJ and Müller FJ (1997) The White Rose student movement in Germany: Its history and relevance today. In: Michalczyk JJ (ed.) *Resisters, Rescuers, and Refugees: Historical and Ethical Issues*. Kansas City, MO: Sheed & Ward, pp. 49–57.

Nicklisch H (1933) Die Betriebswirtschaftslehre im nationalsozialistischen Staat. *Die Betriebs-wirtschaft* 26(7): 173–177 (reprinted in Brockhoff K. (2002) *Geschichte der Betriebs-wirtschaftslehre: Kommentierte Meilensteine und Originaltexte*. 2nd ed., Wiesbaden: Gabler, 185–192).

Noakes J (1993) The ivory tower under siege: German universities in the Third Reich. *Journal of European Studies* 23(4): 371–407.

Paletschek S (2001) The invention of Humboldt and the impact of National Socialism: The German university idea in the first half of the twentieth century. In: Szöllösi-Janze M (ed.) *Science in the Third Reich*. Oxford: Berg, pp. 37–58.

Pinkwart A (2013) *Eugen Schmalenbach and the Leipzig school of commerce*. HHL working paper no. 119, April. Leipzig: HHL Leipzig Graduate School of Management.

Sinclair A (1995) The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society* 20(2–3): 219–237.