Justifications of the self and reverse information control

Dominic Detzen
Vrije Universiteit Amsterdam
Email: d.detzen@vu.nl

Sebastian Hoffmann
University of Edinburgh
Email: sebastian.hoffmann@ed.ac.uk

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Abstract

Justifying past actions and behavior is not only a common feature of corporate, but also of personal accounts. Based on an analysis of archival documents, this article studies how two eminent German accounting professors at the Handelshochschule Leipzig, by giving justification accounts on their lives in the Nazi era, pursued their denazification following World War II. It was a period when German citizens had to document to what extent they had been affiliated with the Nazi regime. Intended to defy any accountability link with the regime, the professors’ narrated justification accounts are understood as a way of managing a Goffmanesque stigma. Exploring how the individuals frame themselves in their narratives as not having been affiliated with the regime, we find they were preoccupied with justifying their behaviors, actions and attitudes to address the vulnerability of experience, while frame breaks appear to be of secondary relevance. The study suggests that individuals can control information about themselves not only from the present to the past but also vice versa. However, the latter type of ‘reverse information control’ is particularly risky, fragile, and not always successful.

Keywords: stigma, impression management, narrated accounts, accounting professors, nazism, denazification, history

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**Introduction**

Corporate top management often feels the need to justify their behavior, past and present, not only for their own peace of mind and to avoid criminal prosecution or sentence, but also to dissociate from unfavorable stigmata and thus to manage the public perception. In an organizational context, justifications appear as accounts that serve to manage impressions, be it in the form of accounting narratives (Aerts, 2005; Evans & Pierpoint, 2015; Zhang & Aerts, 2015), social and environmental disclosures (Neu, Warsame & Pedwell, 1998; Cho, Roberts & Patten, 2010; Solomon, Solomon, Joseph & Norton, 2013), annual results press releases (Osma & Guillamón-Saorín, 2011), or explanatory statements made by top management (Cianci & Kaplan, 2010). We study this phenomenon in the context of the *Entnazifizierung* (denazification) place in Germany immediately after World War II, when two eminent German accounting professors, Hermann Großmann and Wilhelm Hasenack, narrated accounts intended to manage the Nazi stigma they carried.

The immediate post-war period in Germany was a time when every German individual was suspected to carry the ‘Nazi stigma’. Between April 1945 and mid-1946, Germans under the jurisdiction of the Allied Military Administration had to formally declare their relation to and involvement with Adolf Hitler’s regime to be judged as to their role during the Nazi era. This assessment would form the basis for determining the consequences imposed on the individual citizen, and it resulted in people being removed from office or prosecuted and sentenced to camps, prison or, in the case of war criminals, death. Hence, people had strong incentives to present accounts of themselves that would detach them as far as possible from the Nazi regime and the stigmata of that period. We suggest that the particular circumstances of that period
provide unique insights into impression and stigma management techniques, which may enhance our understanding of how individuals control information about themselves or the organization they are affiliated with.

Our study refers to the denazification cases of Hermann Großmann and Wilhelm Hasenack, two eminent German accounting scholars, who, during the Nazi regime, served at the *Handelshochschule Leipzig*, the oldest freestanding business school in the German speaking area. Embracing Goffman’s (1963/86) work on stigmata, we argue that both individuals carried a Nazi stigma due to formal ties with the Nazi party and, more generally, their affiliation with an organization that was aligned with Hitler’s regime. They employed their denazification process as an opportunity to portray themselves and their professional and private lives between 1933 and 1945 (the stigma period) favorably by managing impressions through information control. Studying their denazification files, including comprehensive essays justifying their behavior in the stigma period and the archives of the *Handelshochschule Leipzig* for the period from 1930 to 1946, we propose that, while using different approaches and techniques, both Großmann and Hasenack controlled information in two ways.

On the one hand, they used their formal justifications to control information about the stigma period in order to make a case for not being ‘guilty’, thus confirming Goffman’s (1963/86) view that stigmata are managed after they become obvious, i.e. in the post-stigma period. On the other hand, they had already controlled information during the stigma period, with a view to using this information in the post-stigma period (following the end of World War II). This finding may challenge the traditional view that information control works only from the present to the past. We argue that, under certain circumstances, individuals may control information about themselves and their behavior in the present in an attempt to reverse this
information flow in the future. However, as our cases demonstrate, this ‘reverse information control’ is risky, fragile, and not always successful.

The remainder of the paper is organized as follows. The following section presents our theoretical framework on stigma management and the control of information. We subsequently explain our research approach, before we present our case narrative in three sections. We start out describing the emergence of the organizational stigma at the Handelshochschule Leipzig between 1933 and 1945, and continue presenting and analyzing the justification accounts of Hermann Großmann and Wilhelm Hasenack. The final sections of the paper discuss our findings and conclude.

**Stigma management**

Once a stigma has emerged, individuals aim to control information about that stigma to manage impressions and others’ perceptions of themselves. Referring to Goffman (1963/86), this section outlines what constitutes a stigma and how it emerges in an organizational context. It discusses which techniques and approaches are commonly used to manage a stigma, and how accounts in the form of narratives – such as personal justifications – may be a powerful tool for information control in this context.

**The individual and organizational dimensions of conduct stigmata**

A stigma refers to an attribute that is “deeply discrediting” such that an individual is reduced in others’ minds “from a whole and usual person to a tainted, discounted one” (Goffman, 1963/86, p. 3). Not every undesirable attribute is a stigma, only those that do not conform to the stereotype of conduct and character that a certain individual is expected to fulfill. It is thus a discrepancy
between virtual and actual social identity, which, “when known about or apparent, spoils his social identity; it has the effect of cutting him off from society and from himself so that he stands a discredited person facing an unaccepting world” (Goffman, 1963/86, p. 19).

This paper is mostly concerned with conduct stigmata, which emerge “when individuals take intentional action that violates legal or societal norms” (Semadeni, Cannella, Fraser & Lee, 2008, p. 558). A conduct stigma can be concealed such that the individual bearing the stigma may not be discredited, but is discreditable. It is of a broad form and includes any incongruence between a group’s shared values and social norms (Goffman, 1963/86). Social deviation only becomes a stigma through a socially constructed process that begins with a singling out of an individual, who is specifically blamed, and ends when a critical mass of group members accept the claims of incongruence (Devers, Dewett, Mishina & Belsito, 2009). Conduct stigma brings with itself not simply others’ disregard, but also more tangible costs in that it affects one’s professional career, e.g. by the individual being fired, not rehired, hired in lesser capacity or by lesser firms (e.g. Sutton and Callahan, 1987; Semadeni, Cannella, Fraser & Lee, 2008; Wiesenfeld, Wurthmann & Hambrick, 2008).

A stigma may not only be carried by a discredited or discreditable individual. It may also be assumed by “sympathetic others who are ready to adopt [the individual’s] standpoint in the world and to share with him the feeling that he is human and “essentially” normal in spite of appearances and in spite of his own self-doubts” (Goffman, 1963/86, p. 19). This group is treated as if also stigmatized and assumes a “courtesy stigma”, carrying “a burden that is not “really” theirs” (Goffman, 1963/86, p. 31).

This mechanism has led to the question of how group misconduct is apportioned to individual members, e.g. how managers are penalized for negative organizational outcome via
scapegoating (e.g. Pozner, 2008). Identity contamination by association has also been referred to as stigma transfer and has been discussed for two kinds of organizational stigmata. On the one hand, stigmata can result from certain events, such as bankruptcy, industrial accidents or product defects, and may lead to an organizational blemish that an employee needs to recover from. On the other hand, and most important for our setting, a core stigma results from the disapproval of an organization’s core activities and such organizations are consequently involved in boundary management processes, e.g. by isolating themselves (Hudson & Okhuysen, 2009). A core stigma can also be described as an extreme form of the poorly defined construct of illegitimacy (Hudson, 2008) and “even organizations with high degrees of legitimacy, such as universities […], can all suffer stigmatization when some of their core attributes are negatively evaluated by some segments of society” (Hudson & Okhuysen, 2008, pp. 150-151).

Managing the stigma by controlling information in narratives of the self

Conduct stigma raises questions of responsibility (Page, 1984) and individuals may be concerned with controlling information about it or concealing it to avoid at least some penalties of perceived responsibility (Semadeni, Cannella, Fraser & Lee, 2008). In that sense, individuals are concerned with managing their connection to stigmatizing events in an organizational context (Page, 1984). This connection can be created via a time link or an accountability link (Semadeni, Cannella, Fraser & Lee, 2008). The former exists if an individual was employed at a certain organization when the stigmatizing event took place and does not require direct connection or responsibility. An accountability link does not require a time link, but “exists when an individual has authority over a given situation” (Semadeni, Cannella, Fraser & Lee, 2008, p. 558).

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1 Location is a third possible link, but is not needed for conduct stigmata (Semadeni, Cannella, Fraser & Lee, 2008).
Stigma management then involves the manipulation of the link between an individual and the stigmatizing event and is exerted differently depending on whether a person is discredited or discreditable (Semadeni, Cannella, Fraser & Lee, 2008). The former type is mainly concerned with the management of tension generated during social contact, using apologies, accounts, alibis or appeals for forgiveness. The latter type, by contrast, manages information about failing (Goffman, 1963/86). This information control may imply a “passing”, i.e. the attempt to be considered normal without the stigma becoming apparent. It is a result of the great rewards of being seen without blemish such that stigma management mainly pertains to public life.

Various techniques may be used for information control, ranging from concealing the stigma, presenting signs of the stigma as something else, co-opting selected individuals, on whose help one relies as part of a protective circle, and maintaining distance to full disclosure, i.e. becoming discredited (Goffman, 1963/86). The stigmatized individual can also choose to “cover” and make it easier during social contacts to withdraw attention from his stigma, i.e. to minimize the obtrusiveness of his stigma.

Removing a stigma may thus be challenging, but “influencing external reactions following a damaged reputation may be less difficult” (Gomulya & Boeker, 2014, p. 1780). In that sense, a biography, for example, in the form of a narrative of the self, can be constructed and altered retrospectively (Goffman, 1963/86). While there is the assumption that an individual can have only one biography, he can have a multiplicity of selves from the perspective of social role, sustaining different selves and, to an extent, claiming that he is no longer the person he was. The right to be silent about one’s past is possessed only by those who have nothing to hide. Everyone else needs to have a “memory”, i.e. an accurate and ready account of events in his mind. Yet, this account can be subject to “the over-communication of some facts and the under-communication
of others” (Goffman, 1959/90, p. 141). Such impression management is not to be understood as a deliberate misrepresentation of facts. Instead, discrepancies are considered unintentional or accidental, providing the presenter with the benefit of doubt, as the presenter shows himself in the best light. This also implies that the audience wants to believe the story and tolerates some deviation from the norm (Tsêelon, 1992; Solomon, Solomon, Joseph & Norton, 2013).

In this paper, we assess narratives of the self based on Goffman’s (1974/86) frame analysis. The individuals behind our narratives intended to present themselves as non-Nazis or un-stigmatized, to remain in Goffman’s (1963/86) terms. The accounts thus constitute frames that were to defy an accountability link via association with the regime, i.e. they had to address any corroborating evidence or actions of the self during the stigma period. In frame analysis, Goffman (1974/86) summarizes these under the concepts of “breaking frame” and “the vulnerabilities of experience”. A frame defines a range of activities and clear limits of what is appropriate. If these limits are trespassed, the frame does not fit and “a break in its governance” occurs (Goffman, 1974/86, p. 347). Applied to our stigma narratives, the narrated frame of a non-Nazi breaks if, for example, the individual had been a member of the Nazi party or participated in activities of a Nazi organization.

More generally, these frame breaks hint at the difficulty of understanding “what it is that is going on” (Goffman, 1974/86, p. 439). Thus, the framing process contains weaknesses, termed vulnerabilities of framed experience. These are mitigated by the context, or by individuals clarifying their intentions and resolving the potential ambiguity of “facts”. If events took place in the past, evidence may be difficult to be presented and the limited amount of information available is often relayed by the narrating individual. Such framing increases the vulnerability of
experiences, as the individual is able to edit what is presented, all the while being threatened by facts “leaking out”.

Translated to our setting, vulnerability of experience means that all activities in the stigma period – perhaps with the exception of overt and sanctioned opposition to the Nazi regime – can come under scrutiny and are to be explained by the individual. The resulting accounts may focus on, and explain, the obvious frame breaks that occurred in the Nazi era, but more generally also describe the actions, attitudes and behaviors of the individual. The justification documents then contain a selective presentation of evidence, which the individual considered most helpful to sustain the frame of having been a non-Nazi. By association, Goffman’s (1974/86, p. 240) analysis of movies applies: “No doubt the most important device is the camera itself, which, by shifting from one point to another, obliges the audience to follow along, leading it to examine that part of the scene which the director has caused to be revelatory, that is, which provides the next bit of information needed in order to maintain the meaningfulness of the developing line of action.” Similarly, the individuals we examine take along the reader on a journey through the Nazi period, focusing the readers’ attention on particular “facts”, helped by the power of stigma management techniques, linguistic devices and their eloquence, all with an eye to creating a certain image of themselves. Having established how stigmata emerge in organizations and how stigmatized individuals may manage them in narratives of the self, the next section presents our research approach.

**Research approach**

Our inquiry began in the archives of the *Handelshochschule Leipzig*, which are accommodated in the central archives of the *Universität Leipzig* (University of Leipzig, archival signatures UAL
HHS). In a first step, we systematically screened the archives for all surviving documents for the period from 1930, when the organization received full rights as university, until its closure in early 1946. We extracted those documents that provided insights into how the organization aligned with the Nazi regime. On the basis of these materials our attention was drawn to the denazification files, which closely relate to Goffman’s work on stigmata and frame analysis. Consequently, we investigated the surviving denazification files of all *Handelshochschule Leipzig*’s faculty to find that two of Germany’s eminent accounting professors at the time, Hermann Großmann and Wilhelm Hasenack, supported their denazification documents with comprehensive justifying narratives. These justifications provided the basis for our analysis. In a next step, we went back to the archives to identify all documents mentioning Hermann Großmann or Wilhelm Hasenack. We then collected secondary sources about universities during the Nazi regime, Hermann Großmann’s and Wilhelm Hasenack’s publications, and writings about these scholars to broaden the perspective and enrich the context of our analysis.

All documents were screened for relevant background and context information that would pave the way for our analysis of the justifications. The two justifications were subject to a structured content analysis, which was performed by two coders independently. Both coders analyzed the documents in two ways. Initially, based on the theoretical framework outlined above, they identified the usage of the stigma management tools for information control ‘in passing’ as derived from the literature. Based on a joint discussion of this coding and first theoretical insights, they went again through the materials and, using an open coding, identified any type of information control not covered by the theoretical framework. Both coders discussed and consolidated their findings to achieve the theoretical saturation required for the analysis. The
next sections now explore how the stigmata emerged in the stigma period and how related information was controlled in the post-stigma period.

**The Handelshochschule Leipzig’s organizational core stigma from 1933 and 1945**

The following paragraphs set out how the *Handelshochschule Leipzig*, by amending its organizational frame as well as its activities, became organizationally stigmatized during the Nazi era. Strategies, regulations, organizational structures and hierarchies form the frame of an organization, while an organization’s activities not only comprise the core business that is conducted but also include the use of specific practices, rites, and symbols. Embracing a chronological approach, the next subsections outline how the *Handelshochschule Leipzig*, through a change of its structures and activities, aligned with other universities in adopting the Nazi regime’s ideology and organizational practices. We conclude with the suggestion that the *Handelshochschule Leipzig’s* organizational core stigma was transferred onto the people who were with the organization, foremost the faculty members.

**The origins of the Handelshochschule Leipzig**

The German *Handelshochschulen* (colleges of commerce) played a major role in the evolution of *Betriebswirtschaftslehre* as an academic discipline. Founded in 1898, the *Handelshochschule Leipzig* was the first of a number of business schools in the German-speaking area, which aimed at increasing merchants’ knowledge in the areas of languages, economics and law (Schneider, 2001, p. 192). In their early days, the *Handelshochschulen* were seen as universities in the lower

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2 To name but a few, these include Aachen, St. Gallen and Vienna in 1898, Cologne and Frankfurt in 1901, Berlin in 1906 and Mannheim in 1908.
tiers (Mantel, 2009, p. 16), lacked full academic independence and did not have the 

Promotionsrecht (right to award doctorates).

The Handelshochschule Leipzig, like its peers, started out modestly by renting classrooms from other schools and having its students attend courses at the local University of Leipzig.\(^3\) Over the years, the resources of the school increased and it saw, among other things, the creation of an Institut für Revisions- und Treuhandwesen (institute for auditing and fiduciary activities), which began its operations following the creation of a Bücherrevisorenkurs (seminar for chartered accountants) as early as 1907.

The Handelshochschule Leipzig gained administrative independence in 1911 when it became a legal person under public law, but gained a Rektoratsverfassung, i.e. academic independence, only in 1923. From that time on, the Handelshochschule Leipzig was under the supervision of the Sächsisches Wirtschaftsministerium (Saxon Ministry of Economics).

According to the new Rektoratsverfassung, the Rektor (dean) was elected from among the regular professors for two years and was to conduct the everyday business of the school.

Following a constitutional reform in 1931, the Senat (senate) consisted of all professors and took the major decisions regarding teaching and research, while the Kuratorium, made up of people from business, politics, and public administration, carried out the tasks of a supervisory board. It was only on 13 May 1930 that the Handelshochschule Leipzig received the Promotionsrecht as the penultimate business school in Germany and became a fully recognized academic institution.

The adoption of the stigma: Gleichschaltung and its effects on the Handelshochschule Leipzig between 1933 and 1935

\(^3\) This and the following paragraph draw from Großmann (1950), who characterizes the beginnings and the evolution of Handelshochschule Leipzig from 1898 to 1946.
Soon after Adolf Hitler was appointed Chancellor of the German Reich on 30 January 1933, he took a number of measures to entrench his position, suspend democratic principles in Germany and centralize power by implementing the *Führer* principle throughout every aspect of public life. Being solely in charge of all decisions, the *Führer* of an organization had authority towards his subordinates and was strictly accountable to his superiors. Implementing the *Führer* principle throughout all organizations and institutions by issuing laws, orders and directives gave the regime total control and introduced a strict hierarchical order, while coordinating the entire society in line with the regime’s principal ideology. This process became known as *Gleichschaltung*.

Like any university, the *Handelshochschule Leipzig* was also subject to the *Gleichschaltung*. On 7 April 1933, the *Gesetz zur Wiederherstellung des Berufsbeamten*ums (law for the re-establishment of the public office) was issued. According to this regulation, *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 inaptitude, non-Aryan ancestry and political unreliability.\(^4\) Hence, in 1933 the *Handelshochschule Leipzig* acted to “free” its faculty from non-Aryan lecturers, by not renewing the teaching assignments of two Jewish faculty members.

As a further sign of political loyalty, several professors of the *Handelshochschule Leipzig*’s remaining faculty were ‘encouraged’ to join the NSDAP (*Nationalsozialistische Deutsche Arbeiterpartei*, National Socialist Party) or show some other sign of support for the regime. On 11 November 1933, scholars of all academic disciplines and from all over the country, amongst them the *Handelshochschule Leipzig*’s entire faculty, signed the vow of

\(^4\) The definition of Aryan lineage remained unclear until the infamous Nuremberg laws of 1935.
allegiance of the professors of the German universities and high-schools to Adolf Hitler and the national socialistic state.

In an attempt to harmonize university regulations, the City Council of Leipzig proposed a draft for a new constitution to the *Handelshochschule Leipzig* in August 1933. After some debate, the Saxon government drafted a tentative constitution, which specified that the purpose of the *Handelshochschule Leipzig* was to serve the German nation by economic education, teaching and research. The *Kuratorium* amended this purpose paragraph by requiring an “education according to National Socialist ideology”, further aligning the school’s mission with politics.⁵ The tentative constitution was approved in June 1934.⁶ Comprehensive authority was granted to the dean, who was no longer elected by the faculty but appointed by the government and who, in turn, appointed his deputy and all the school’s committees. Further implementing the *Führer* principle, the dean was given broad powers for all academic and curricular decisions, with the *Senat* now taking only an advisory role. In accordance with the Nazi regime’s objective, power was centralized by concentrating it in one person.

In his report to the *Reichsministerium für Wissenschaft, Erziehung und Volksbildung* (Reich’s Ministry of Science and National Education), Dean Wörner reported on 15 February 1935: “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.” Providing examples for the smooth transformation and demonstrating the existence of an organizational core stigma, he referred to the instruction at the entrance of the school stating

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⁵ All excerpts were translated as closely to the German original as possible. For reasons of brevity, the German passages are not provided.

⁶ This constitution was superseded by the *Richtlinien zur Vereinheitlichung der Hochschulverwaltung* (ministry directives for a harmonization of university administration) in April 1935, which replaced all university constitutions and made all university deans *Führer* of the school, being solely accountable to the *Reichsminister für Wissenschaft und Bildung* (Reich’s Minister of Science and Education).
“The German salute has been implemented here. We say Heil Hitler!” and to the institution having ordered a portrait of Hitler in January 1934, unveiled in a formal ceremony.

**Institutionalizing the stigma: 1935 to 1939**

The pre-war years were characterized by a significant change of the *Handelshochschule Leipzig*’s faculty. At its meeting on 19 January 1937, the *Kuratorium* noted the demand for new faculty as six professorial replacements had to be made in due course. Recruitment of new professors was difficult, because the ‘political reliability’ of the candidates often took a major role in the recruitment decisions, sidelining professional values such as academic or teaching excellence.7

In late 1936, Alexander Snyckers took over as dean from Wörner and chose the *Führer’s* birthday on 20 April 1937 to have his inaugural ceremony. Snyckers unveiled a bust of Adolf Hitler at the school giving a short speech, which was sent to Hitler himself, honoring the *Führer* “in his dearest worship, thanks, and full of faithful wishes for you and your work. In the honor 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.”

Under Snycker’s deanship, new doctorate regulations were approved in June 1938, restricting access to the doctoral examination. Foreigners needed approval from the *Reichserziehungsminister* (Reich’s Minister of Education) and Jewish applicants were banned altogether from obtaining a doctorate. Instead, doctoral candidates needed to prove theirs, and

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7 Mantel (2009, pp. 234-242) documents *Handelshochschule Leipzig*’s failed recruitments in more detail. It is noteworthy, that, in 1944, the rejection of *Handelshochschule Leipzig*’s candidates went far enough for the chairman of the *Kuratorium* to write a letter of protest to the government asserting reputational damage for the school due to the severe lack of teachers during the war.
their wife’s, Aryan heritage. Besides, the revocation of doctorates was reformed. Not only did academic or severe social misconduct induce the process of revocation. Anyone unworthy of a German academic title could lose their doctorate. Although Dean Synckers considered these changes “essentially only formalities”, the revised regulations further implanted the Nazi doctrine in the organization.⁸

War concerns sidetrack the stigma: 1939 to 1945

During the war years under Dean Wilhelm Hasenack and, from 1941 on, Dean Arnold Liebisch, existential issues took over at the Handelshochschule Leipzig. With the outbreak of the war in September 1939, the school was closed for several months. When re-opening in January 1940, by ministerial order the academic year had to be restructured from semesters to trimesters, giving the faculty a higher teaching load. At the time, half of the male faculty and staff, among them all but one of the assistants, were in army service and doing research became practically impossible for the remaining faculty.

Given the shortage of equipment and many other resources, like paper and coal, in October 1941, Liebisch directed that envelopes were to be used only for private or confidential correspondence and that heating was cut down in all offices and lecture theatres. Later the radiators were emptied from water, such that they could no longer be used at all. In a December 1943 air raid, most of Handelshochschule Leipzig’s facilities were destroyed or severely damaged forcing the school to further cut down its services.

In April 1945, the US army seized Leipzig and Liebisch resigned from office. On 1 May 1945, the remainder of the Kuratorium elected Friedrich Lütge as new dean. The appointment of

⁸ We did not find evidence of any Handelshochschule Leipzig doctorates being revoked as a consequence of the amended regulations.
Lütge, who had not been a member of the Nazi party, showed that the school aimed to take a fresh start. He oversaw the end of the war, the dismissal of most of his colleagues and the Senat decision to integrate the school into the University of Leipzig, which was completed in February 1946. Lütge’s short deanship was also the period when the Handelshochschule Leipzig’s entire faculty had to undergo the process of denazification, showing that the employment relationship had transferred the organizational core stigma of the Handelshochschule Leipzig onto the individual. Thus, every faculty member carried the Nazi stigma.

The next section examines how two eminent Handelshochschule Leipzig professors dealt with this situation after the war by providing self-justifications aimed at defying any link with the regime and, thus, their stigmatization.

**Stigma management in the denazification process**

This section presents the cases of Hermann Großmann and Wilhelm Hasenack, who justified their actions and behavior under the Nazi regime. The following paragraphs first present some background and biographical material about the individuals, before discussing their justification documents in more detail.\(^9\)

**Hermann Großmann (1872-1952): Ring-fencing a stigma-free network**

Having enrollment ID 74, Hermann Großmann was one of the first students at the Handelshochschule Leipzig. After graduating as a Diplom-Handelslehrer (business teacher) in 1900, Großmann obtained his doctorate at Tübingen University in 1903. Until 1916, Großmann taught in Dresden, before returning to the Handelshochschule Leipzig as a full professor of

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\(^9\) Unless noted otherwise, biographical information is taken from the archival materials and Mantel (2009).
Betriebswirtschaftslehre focusing on taxation. He served as dean from 1928 to 1931 and as vice-dean from 1931 to 1933 as well as 1937 to 1938.

In 1920, Großmann established a tax institute at the Handelshochschule Leipzig, where he particularly devoted his research and teaching efforts to tax accounting. Reviewing Großmann’s life achievements, Hasenack (1952) characterizes him as an “important scholar” who “fertilized” theory and practice. In 1938, Großmann became an Emeritus, but continued to teach at the Handelshochschule Leipzig until the end of the war. After 1945, he focused on his audit and accounting advisory firm, and the final years of his life were characterized by “considerable hardship”, before he passed away following serious illness in 1952 (Hasenack, 1952). Großmann had been a member of the Nazi party (NSDAP) from 1933 onwards and of several Nazi organizations for professional groups (e.g. the Dozentenbund, which grouped all academic lecturers). Prior to 1933, he had been member of a libertarian party, presumably fostered by his friendship with Gustav Stresemann, a Nobel Peace Prize laureate and German foreign minister, who in 1923 briefly served as Reichschancellor when Adolf Hitler’s Munich Putsch failed.

In spite of his status as an Emeritus, Großmann compiled an account post-war of his activities during the Nazi regime. In fact, this account came in two parts with one being written on his “anti-fascist attitude […] in his private sphere”, dated 19 August 1945 and supplemented on 15 October 1945, and the other as an “evidential portrayal about the partly neutral, partly opposing attitude of the research institute for economy and taxation vis-à-vis the party”, dated 26

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10 The institute awarded a tax degree (Diplomsteuersachverständiger) until the degree was prohibited by the Nazi regime (Hasenack, 1952).
11 Some archival materials suggest he became an Emeritus only in 1939.
August 1945.\textsuperscript{12} Neither account seems to be written in response to a particular event, but rather as a general statement to fend off any impression of being a Nazi. The latter part contains a brief section on the purpose of the account, suggesting that it is Großmann’s Nazi party membership that puts a stigma on the tax institute and its leaders such that “every former member of the party is obliged to provide evidence on his political attitude”. This evidence is to classify members into categories that were proposed at the Potsdam Conference, namely whether they were war criminals, party officials, active members, or followers (\textit{Namensträger}). Hence, without being accused of untoward behavior, Großmann provides lengthy justification documents, for which he was free to choose a particular style and mode of presentation.

The two documents most notably differ in terms of their perspective: The account on Großmann’s private life is written as a first-person narrative and, in that way, receives a particular emphasis and personal note, making the document more compelling to the reader. Großmann includes personal descriptions of his family, interactions with Jewish friends and takes a strong position against any militaristic attitude. Portraying himself as a pacifist and humanitarian, Großmann describes how he shunned any party activity, making himself not an apolitical person per se, but an apolitical individual during the Nazi regime. The first-person account is supported by strong personal endorsements from individuals, who were persecuted by the Nazi regime. Their statements go beyond mere testimonials, describing how Großmann supported these disadvantaged people actively during the stigma period.

\textsuperscript{12} Both accounts contain Großmann’s publication list and an overview of his output as an appendix in a factual or resume-like format. It is not clear whether the appendices are intended as part of the justification or whether they are purely informational in nature.
The institutional account is written based on Großmann’s personal account, as it contains large sections from the latter, incompletely modified into a third-person narrative. By contrast, it lacks personal endorsements and connotes passivity. The institute and its directors are positioned as neither political nor taking part in resisting the regime, which, to some extent, contradicts this account’s headline. Hence, some of the convincing elements from the personal account are absent in this narrative and the extent of the evidence presented fails to engross the readership. Moreover, this account is set up as an ‘expert opinion’ featuring not only a legal style with more than 120 individually numbered paragraphs. Most importantly, the author(s) retreat from the narrative, presumably to increase its objectivity and to arrive at a clear-cut conclusion, partly concealing the fact that the author(s) effectively act as their own judges.

We propose that an active involvement of the author increases the effect of the account, whereas a retreat from the document increases the vulnerability of experience and exposes the account to the fact that it is a frame. In that sense, an agency effect becomes apparent. The third-person narrative is muted by the distance and passivity the narrating self (or selves) exhibit(s) in the document. This disconnectedness hinders an effective management of the stigma and a manipulation of the accountability link, which restricts the use of stigma management tools to a reproduction of ‘facts’.

On a fundamental level, both documents establish a boundary between the narrating self (or selves) and stigma activities. That is, the accounts define what is ‘good’ (stigma-free) and ‘bad’ (stigmatized) in a binary way, demarcated by whether something or someone was affiliated with the Nazi party. Only when talking about their own roles do the author(s) relax this

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13 Based on all the materials analyzed, we conclude this document was written by Großmann himself. Yet, the three directors of the institute signed the second account, with the fourth director being absent. Hence, we speak more broadly about ‘author(s)’.
boundary. Großmann calls himself an “obligatory party member”, describing his joining of the party as follows:

“17. After Prof. Wörner was elected as dean in February 1933, he approached Prof. Großmann as his oldest full professor with the following statement: ‘We do not have any party members among the professors. I am a founding member of Leipzig’s *Stahlhelm* [a paramilitary organization of war veterans]. So, I will find closed doors everywhere. Some professors need to become members in the interest of the university.’

18. Subsequently, Gr. joined the party on 1 May 1933. Other professors followed. At that time, every German could agree with a good conscience to the aspirations of the party.”

Positioned in the opening sections of the account, this description frames Großmann’s party membership as an incidental matter, resulting from professional pressure to act in the interest of the university, hence it was not a personal decision. The frame break is further qualified by the party being described in a benevolent way. Großmann does not mention that 1 May 1933 was actually the last date possible to become a party member. Access to the party became restricted after the March 1933 election had cemented Hitler’s power, because the swathes of new joiners were not seen as convinced Nazis, but as opportunists joining the NSDAP for their personal benefit.14 Hence, Großmann frames his party membership as a professional act of good faith, although the historical context and the date he became a member convey ambiguity.

The accounts subsequently focus on portraying the institute and its directors as a non-party and apolitical network, ring-fencing its activities by describing them as necessarily stigma-free. This presentation is facilitated by anchoring the institute and its directors to individuals, events and symbols that stood in opposition to the Nazi party. For example, the second sub-section of the institutional account describes ties with Non-Aryans, who spoke at institute events,

14 Only at a later stage does he mention that he did not wear the party insignia initially to avoid being made fun of as an opportunist.
were audit and consulting clients, or were supported during Großmann’s deanship. After the war, Non-Aryans and everyone who was persecuted by the Nazi regime were naturally regarded as being stigma-free. Actively seeking and exploiting his association with these individuals in the stigma period, Großmann aimed to embrace their clean accounts, i.e. being perceived as stigma-free, too.

At the same time, the author(s) emphasize their accounting expertise, which they perceive as making them apolitical. Großmann’s field of expertise is described as “solely of a corporate nature and [it] does not give any reason for political statements”, while he is “a corporate and legally educated man of the highest objectivity”, who “never saw any reason to address political issues” in his publications.\(^{15}\) Such a description assumes an understanding of absolute objectivity that is fixed, known universally, and coinciding with expertise. As agents of economic expertise, Großmann and his institute stand far from the Nazi party and, more generally, politics. This framing is taken almost to the extreme:

> “26. The general theories of economy and currency have often been rephrased according to the National-Socialist view, but they have not changed in their content and nature. This is because autonomy is immanent to the economy. This autonomy is assertive in that it remains in spite of changing political systems. Hitlers come and go. The laws of the economy and culture remain.”

> “34. Prof. Großmann has not been politically active at any period of his life. He only lives for his academic work and his university. He is similar in this respect to that mathematician of the ancient world, who during the capture of the city of Syracuse called to a soldier that destroyed his circles drawn in the sand: ‘Do not destroy my circles!’”

Yet, the objectivity of expertise is relaxed if it helps the self (or selves) to detach from the stigma. Having acted as an expert on individuals who were repressed by the Nazi party is used as a mean to set the boundary between the stigma-free institute and its directors, and stigmatized

\(^{15}\) Similarly, Großmann refers to statements from Schmalenbach attesting to his objectivity, providing further evidence for the role of others’ in the framing of one’s activities.
others. However, ‘objectivity’ is not compromised by taking positions against the Nazi party or its members:

“68. Hence, it is proven by the above described opinions that Gr. did not shy at taking position against the party. Had he been a fanatic “Nazi”, he would have sacrificed his objectivity for the party.

Had he been a convinced member, he would have declined the opinions so as not to conflict with his objectivity.

Had he been an uncritical member, he would have let himself be influenced by the ‘infallibility of the party’ and would have written the opinions under the spell of the party.

Prof. Großmann gave the opinion for individuals hard-pressed and persecuted by the party, hence his attitude was party-opposing.” (emphases in the original)

Similarly, Großmann asserts that he was faithful to “the old principle of neutrality, i.e. to hire non-[Nazi party] members,” and that “performance was always in the foreground […] which was why no Nazis were hired in the offices of the institute or could sneak into them.” The accounts contain an overview of individuals hired by the institute since 1933, describing each of them as non-party members. Giving detailed numerical accounts of his employees, Großmann states that seven employees were “politically imprinted” (i.e. persecuted), one of which had been in a concentration camp. Notably, two of the institute’s employees at the time of the accounts were Nazi party members, one of which was a “non-member in behavior” though and the other was discovered to be a member only after being hired. The quantification of the employees extends the presentation of the institute as a non-party network and reinforces the binary worldview expressed in the accounts. Yet, by making competence and qualification a criterion for his stigma-free network and a cornerstone to its boundary, Großmann detaches competence from the Nazi party, thereby contradicting his own claim of objectivity.
The demarcation between his network and the Nazi party is enhanced by labeling others in a particular, stigmatizing, way. One person is described as a “typical ‘Nazi newcomer’” and others are repeatedly made “Nazi fat cats” or “racial fanatics”. That contrasts to an episode where one of his own employees had been labeled a “Jew menial”. The entire practice of labeling seems to foster the binary nature described above and goes in hand with the (self-)classification that the accounts aim to get at.

The boundary is also erected on a symbolic level, when Großmann discusses his unwillingness to use the insignia of the Nazi audit group on the institute’s letterheads. Describing how the federal audit institute wanted him to do so, but he getting his way, is a further, albeit small, incident that ring-fences the activities of the institute in an apolitical fashion. A similar symbolic character is given to his leaving it up to his secretaries whether to close letters with the “German salute” (“Heil Hitler!”). This episode describes a supposedly antagonistic act, making the salutation a symbol that stands for more than just the closing of a letter, namely a further element of the boundary.

Following up on the framing of the institute and its directors as non-political agents, the accounts re-address the (self-)classification introduced at the beginning of the documents. By discussing what would have happened, had the author(s) not managed their network boundary, they reflect on their information control exercised during the stigma period as well as alternative strategies. The author(s) present scenarios on the consequences of any open resistance, which ultimately would have led the self (or selves) into a concentration camp. At this point, the author(s) give up on the boundary they carefully erected in the documents. Now, the question of ‘guilt’ is what defines the stigma, and no longer Nazi party membership. The author(s) become
their own judges on the question of whether they are “worthy of a political acquittal”. Signing a sworn declaration, the author(s) conclude:

1. Following the classification of party members by the Potsdam Conference into the 4 known groups, it is proven beyond any doubt through the professional work of Prof. Dr. Großmann, Dr. Gerth and Dr. Neubeck that they were only “bearers of the name or insignia” of the party, i.e. useless members, so [they were] not party, but so-called index members. […]

2. It was more useful for the general public that they work silently, but continuously against the party, instead of openly, i.e. tactically imprudent, just to be bereaved after a short while of all party-opposing work [to be sent to] the concentration camp.

3. They thus belong, following the declaration of Smuts [a South African politician], not to the guilty ones, but to the non-guilty ones, because Smuts declared: ‘The question is not: party member or non-member, but guilty or not guilty.” (emphases in the original)

This closing statement then reveals the intent of its author(s). Having demarcated party and non-party members in a binary way, the accounts now show that the author(s) were pre-occupied with justifying Großmann’s party membership. The documents erect a boundary only for those outside the ring-fenced network and party membership is the sole criterion to stigmatize others. For Großmann, activities within the network make him stigma-free and his party membership is not relevant for assessing whether he is stigmatized or not. As activities are necessarily subject to the vulnerability of experience, they are well suited to control information, both from the present to the past, and vice versa. In that sense, activities also help to justify obvious frame breaks, which are said to be negligible. Ultimately, this view allows the narrating self to deflect the stigma, beyond and independent of any boundary previously established for others. The stigma cannot penetrate the ring-fence that has been erected. Within the network, this allows for unobtrusively defining, shaping, and managing information, to be beneficial for impression and stigma management in the stigma period as well as after.

After obtaining his business degree at the University of Cologne in 1923, Wilhelm Hasenack completed his doctorate under the supervision of Willy Prion in 1925. When Prion moved to Berlin, Hasenack followed his supervisor to complete his Habilitation in 1929 and teach there until 1937. Via a short stint in Freiburg, Hasenack came to the _Handelshochschule Leipzig_ as a full professor in the fall of 1937, being first listed in the course calendars for the summer term of 1938. From 1939 to 1941, he acted as dean of the _Handelshochschule Leipzig_.

Following the war, Hasenack was dismissed from the school for political reasons, as he had been a member of the _Sturmbteilung_ (SA, storm troopers), the NSDAP (from 1937), and other Nazi organizations for professional groups. Experiencing difficulties in obtaining another professorial appointment, Hasenack continued on short-term teaching appointments, even beginning a private music study. During this time, Eugen Schmalenbach supported Hasenack professionally, but also financially, when his bank accounts were blocked (Kruk, 1984, p. 144).

In 1947, Hasenack joined a business research institute in Essen, before being re-appointed in 1949 as a full professor at the University of Göttingen, where he remained until his retirement in 1969. Starting a business research journal in 1949 ( _Betriebswirtschaftliche Forschung und Praxis_ ), Hasenack became one of the most influential post-war accounting professors in Germany.

Hasenack’s self-justification account is dated 20 December 1946, when he struggled to re-gain a foothold in post-war Germany. Hasenack responded to student claims that he had been a “Nazi professor”, which were related to him by the school’s dean. The accusations, which we did not find in the archives, seemed to be unspecific in that they did not refer to particular episodes demonstrating the accused acted in the interest of the regime. Hasenack takes up this
issue in his opening paragraph, saying that he did not know what the criticism was about or how he needed to defend himself, but that he felt obliged to “justify himself particularly broadly” (emphasis in the original). Hence, the type of the accusation characterizes the ensuing account, with broad and unspecific claims requiring sweeping justification statements. Hasenack thus perceived a need to “preventively” comment on any potentially stigmatizing situation.

What runs through Hasenack’s account is a criticism of his own critics that shows his outrage. He seems to accuse the student group of mud-slinging, while appealing to the readers’ understanding of his motivations and an appropriate description of his activities during the Nazi regime. In that sense, his account is characterized by an interaction with the reader that is infused with irony and sarcasm, thus emphasizing his protest at being criticized:

“Isn’t it a weird “Nazi professor”, who is afraid that another world war would lead to “an unspeakable downfall of the European nations”, who finds strong words against “science in marching boots” and “with a sledgehammer”, and who takes position against “infantile neologism” and rants from the [Hitler-Jugend] against science, [and] who warns against a “rude tone of pigs” etc."

This interaction with the reader is bracketed by summary statements on Hasenack’s political attitude, where he outlines his position during the Nazi regime. He concludes the account on behalf of the reader by stating that he did what he could to reasonably work against the party within the limits imposed by the regime. Given this bracket and interaction, we argue that Hasenack’s account is best characterized as the write-up of a stage play displaying an instructive and moralizing nature, which reminds the reader of the Antique theatre. This impression is visually enhanced by (partly hand-written) editorial mark-ups throughout the manuscript, shifting of sentences, emphases by way of underlining phrases, indents, insertions and deletions. As will be argued in the following, the type of “evidence” put forward, setting of
context, and interpretation complete this characterization as a stage play in the sense of Goffman (1959/90).

The body of the account is set up on the basis of what we call ‘vignettes’, short episodes from 1933 to 1945 that are to serve as evidence for Hasenack acting against the Nazi regime or, at least, not in the interest of the state, and thus are intended to manipulate the stigmatizing accountability link. These vignettes are accentuated by six appendices, which contain: (i) 27 statements about the “non-fascist character of Prof. Hasenack’s lectures”, (ii) his criticism of Hitler’s construction policy, (iii) 79 excerpts from his publications that are to testify his criticism of the Nazi regime, (iv) 36 excerpts from a brochure that he issued as dean in 1941, (v) 11 statements from his pamphlet against simplifying accounting to aid in the “total war”, and (vi) 17 excerpts (one deleted) from unpublished manuscripts and speeches. Unlike Großmann, Hasenack does not present detailed statistical ‘evidence’, but relies on the sheer extent of these testimonials to support his view of himself. A closer examination yields a range of statements and excerpts, which may leave a reader unconvinced, because, for example, they refer to destroyed manuscripts, or may ex post not show the criticism that Hasenack claims to have uttered. The following two excerpts exemplify how criticism of the regime may not become obvious in short and isolated evidential statements:

“It is always of essential importance for the value and reputation of a science that its ambassadors are independent and impartial.”

“…the danger of an overly strong personal striving for power of individual people or authorities. We need to think about how we can avoid these dangers.”

These statements emphasize Goffman’s (1974/86) point that context is important and that past events are particularly vulnerable is emphasized. The lack of interpretation, context and description shows the vulnerability of this “evidence” in that it needs to be defined, described
and interpreted to have a meaning. It also shows how an inadequate contextualization leaves more questions unanswered than it helps to defy the stigma.

This contextualization is given in the actual stage play, where Hasenack interweaves a description of an episode with his interpretation, thus situating it within the wider events. For example, he refers to his pamphlet against Hitler’s construction policy, which was picked up by an “anti-fascist academic abroad” and, consequently, drew attention from the propaganda ministry. Hasenack considered this attention a precursor of potentially being followed by the *Gestapo* (secret police). Hence, he changed course and published a newspaper article on “the German academe and their role in the National-Socialist state”, as he claims, to shield himself of accusations that he opposed the Nazi regime. This vignette is not only to interpret the excerpts in the appendix, but also to provide the context for a particular strategy that Hasenack claims to have followed throughout the time, namely one of “protective alignment” (*Schutzanpassung*).

This alignment is presented as the vehicle, through which Hasenack saw himself able to issue criticism against the state. Based on another ‘staging’ of criticism, he would combine an anti-Nazi statement with some pro-Nazi rhetoric. In Goffman’s (1974/86) sense, such a strategy would carefully manufacture the experience of Hasenack’s audience, by upholding a particular frame that is repeatedly broken by criticism. Hasenack explains this strategy as follows:

“In my publications, I have offered factual criticism in numerous instances. [...] This criticism was as open and strong, as it was possible at a time when freedom of thought was suppressed. The expert to whom the statements were usually addressed knew what I meant in spite of the sometimes necessary “clothing” [of the statements]. Frequently, certain developments or government measures occurred around the publication dates that provided to the knowing reader a strong criticism in my phrasing behind a superficially perhaps innocuous and respectable statement (similar to a “stage” for the “second brain”).”

Claiming that this way was the only one to express any criticism of the state, Hasenack offers this strategy as a wide-ranging motivation for his activities during the period. In that sense,
his account frequently describes how he used his speeches as a dean or official publications as a stage, where he appealed to a “second ear”, similar to Goffman’s (1974/86) analysis of “keying”, which are to signal to the audience a particular meaning related to an underlying framework.

His account gives a major role to his publication of a brochure on the *Handelshochschule Leipzig* during war-time, which serves as another vignette. Hasenack describes a colleague’s warning that students had reported him to the secret police. As a consequence, he immediately resigned from his position as dean and published the brochure as an “effective justification” instrument. It contained an overview of the university’s activities, and its faculty’s and students’ work towards the goals of the school. Hasenack explains how he sent a copy to all students, his colleagues, and a number of Nazi party authorities. He claims that the first two groups knew how he really thought, so he was not particularly concerned about the perception he created there, but that he was addressing the Nazi party officials who had doubted his loyalty. In spite of creating a supposedly pro-Nazi artefact, the brochure was said to contain numerous critical phrases, as Hasenack details in the appendix. The document also enclosed edited versions of some of his speeches, where he claimed that colleagues approached him about his editing of the manuscripts (“But you didn’t say that!”). In that sense, the brochure may be seen as another framing of Hasenack’s intentions, showing how he had been able in the past to create a certain impression on the part of the reader. This episode also gives him the opportunity to expand his account by way of flashbacks to clashes with party officials, e.g. reporting on one official’s avowal that “Hasenack should get some whipping!” The entire episode gives the author an opportunity to frame his actions in a particular way, claiming that the “special purpose brochure” had made an impact, but only on one group of people, not on others.
This image is fostered by the subsequent description of his classes. He claims to have used the classroom as another “stage” to work in the interest of students. That is, he exploited this interaction with students to express criticism against the regime and educate his audience towards free-thinking individuals. Mostly clothed in the garments of expertise and an analysis of accounting matters, Hasenack argued that he did not limit himself to a discussion of concepts, but included political statements in his classes. Claiming that the large majority of students appreciated his controversial views, he acknowledges that he still had to frame his criticism due to a number of Nazi students attending his lectures. Both the brochure and the classroom vignette assume that Hasenack perceives himself in a position to be able to control information at the time and now again by defining proper cause-and-effect relations. This supports the image of a “stage” that he had created for his criticism.

The boundary between the “many” non-Nazi students and the “few” politically active ones is furthered in the subsequent sections, where Hasenack reports additional instances inside and outside the classroom. Like Großmann, Hasenack uses the Nazi party to create distance between himself, his students and ‘others’, frequently using witness testimonials for support. These range from party officials as ‘others’ to describe how Hasenack experienced negative outcomes due to his political positions, to persecuted individuals that he supported during the Nazi era or to which he related in one way or another (e.g. references to Jews and “Half-Jews”).

A separate section on “a crucial individual case and its consequences” combines these elements. The regime planned to simplify accounting requirements aiming to have people working in corporate accounting departments join the war. Describing how he fundamentally criticized this plan by way of underlining the importance of accounting, Hasenack uses expertise and objectivity as arguments to support his case. He reflects on this criticism as being strong
words against a “hara-kiri project”, a label that is seemingly offered ex post to emphasize his criticism. He also claims that a Nazi follower would not have expressed himself in such a way, thus assuming knowledge of others’ behavior, thoughts and actions, just as a play writer does.

Summing up his account, Hasenack describes the choices any academic had under the Nazi regime, while offering an unambiguous interpretation of the three options:

“a) The academic remained “neutral”, [and] failed fundamentally in my view. […]

b) The academic was active and was, without hiding, anti-fascist. In this case, he would with absolute certainty be seized by way of apprehension of the opportunity to continue to act in an anti-fascist manner. […]

c) The academic remained faithful to the core of the scientific idea, […] but adapted on the outside (e.g. as a party member) to cover up.”

Claiming that the last option would, on the surface, be considered opportunistic, Hasenack said it fundamentally contained the wish to oppose the regime and to educate students. He states that this description referred to what he did, namely to always act in a “factually sharp battle in partly open, partly disguised, but always dangerous ways.” In that sense, Hasenack offers a synthesis of his analysis that appears as a factual presentation, but is framed to support the way he acted. As the reader would necessarily conclude that the last option is best, Hasenack guides his audience to approve his behavior.

In summary, we see the account as being created after Hasenack himself had made sense of his experiences. He frames his activities and motivations to support the impression of an active critic of the regime that had to disguise his true intentions. As a reader, one is left with the question of how to interpret the vignettes in that it is difficult to judge ex post what was possible in the past. In that sense, he addresses the vulnerabilities of experience, possibly shifting its interpretation in his favor. Yet, Hasenack’s account does not address any frame breaks. Archival sources suggest that he had been forced to join the storm troopers after being photographed at a
gathering without showing the Hitler salute or singing along. While it thus seems that his formal affiliation with Nazi organizations, i.e. a frame break, could have been ‘justified’, Hasenack did not do so. A theoretical conjecture suggests that his framing of experience might have been undermined by this frame break. He created an account that focused on experiences which, due to their vulnerability, are much better to be ‘staged’ than frame breaks.

**Discussion**

We have analyzed two eminent accounting professors’ denazification documents following World War II, when both individuals were motivated to justify themselves by fear of personal consequences, primarily career restrictions and social stigmatization. Yet, their situations were fundamentally different. Großmann was a professor emeritus and managing a consulting firm. Still in the process of building his academic career, Hasenack stated he was motivated to deliver a justification by the fact that he wished to secure a proper business education for future generations of students.

The nuanced differences in their motivations in part explain the differences we observe in the stigma management techniques and approaches. Großmann’s justification contains two parts. One is written as a first person narrative containing personal experiences and stories, thus emphasizing agency and engaging with the reader. The other (institutional) part is written in a formal style, one could almost describe as legalistic, containing barely any personal notes. Overall, Großmann presents a type of professional expert opinion on himself, portraying his actions and behaviors in the stigma period as taking place in a ring-fenced network of non-ideological and apolitical experts, which was isolated from the Nazi regime, although interacting with the ‘outside’ world occasionally. Großmann emphasized that all of his work was strictly
objective and apolitical. Focusing on his personal and professional network, he outlined that he employed people who were known as resistant or, at least, politically doubtful in the stigma period, and that he maintained close ties with Jewish people. He concluded that he and his network did not carry any stigma, because the network was defined by its activities only, and not by formal signs of the stigma, such as Nazi party membership. These signs were imposed on Großmann and his associates, and it was not their fault they carried them. We conclude that the supposedly stigma-free network lends itself to a defining, shaping, and managing of information in the stigma period and beyond.

Hasenack’s justification reads completely different. He presents a life story containing numerous single cases and episodes supposed to demonstrate his resistance to the Nazi regime, which he enriched with self-citations from the stigma period. His actions and behavior in the stigma period are portrayed as a Goffmanesque performance aimed to control information for future reversal throughout. Hasenack’s case demonstrates one of the difficulties associated with this type of reverse information control. It cannot be clearly identified as such in the post-stigma period, because the evidence required to support the identification of the intention to reverse might be weak or no longer existent. One can see Hasenack struggling with that. He composed a justification that is rich in narrative descriptions, mentioning many witnesses and other case evidence, while having to admit that they are or might not be available anymore.

Justifications of the self tend to have an individual flavor, even if they are produced by people carrying the same stigma. The differences may not only be driven by discrepancies in the individual’s motivation to justify, but also by their attempts to control information in the stigma period. In that sense, we identify two types of information control. One intends to manage impressions now, with a view to potentially using this information later. An example would be
Hasenack’s appeal to the “second ear”, where he introduced ambiguities in his speeches and publications, to be used as justification devices. The other type of information control refers from the present to the past and denotes a choice of information that is suited to present a certain image of the author. Authors present a small set of facts, which may be true or inflated, but are used as the full picture (Goffman, 1963/86). Hence, the resulting narratives necessarily fall prey to assertions of ‘cherry-picking’ information. At the same time, the documents depend on narrative strategies that open the door for interpretation based on the interplay between text, author and reader (Collins, Dewing and Russell, 2015).

Underlying both types of information control is then a notion of opportunism. Reading justifications, the audience constantly wonders how critical they are or should be of the authors and how much of the ’story’ has resulted from opportunism. While this behavioral aspect is even acknowledged by Hasenack in the conclusion of his account, it can be taken a step further. Ultimately, it could go so far to claim that Großmann gave favorable expert opinions on critics of the Nazi regime only to use this evidence as justification in the post-Nazi era. Taken to the extreme, the narrative aspect might claim that Hasenack’s well-crafted account only results from his skill of making the reader believe in a certain image, regardless of his actual present or past behavior. While, in all likelihood, actual events and behavior were somewhere in the middle, these extreme examples show the dilemma of finding the ‘truth’ in justification accounts.

What Goffman (1974/86) terms the manufacturing of experience gives us further insights into the accounts and the authors’ use of information control. Most strikingly, they were preoccupied with justifying their behavior, actions and attitudes. Frame breaks, by contrast, appear of less importance. We attribute this finding to the breaks being ‘facts’ or artifacts that can be documented, traced or verified more readily. For the purpose of upholding a particular
frame, these breaks are dangerous, as they cannot be manufactured. While Großmann struggles with this issue and uses his entire account just to explain his Nazi party membership (the frame break), Hasenack ignores his Nazi affiliations entirely.

It is thus not surprising that the accounts claim that the selves’ behavior receive more attention than frame breaks. Experience can be subject to a shifting or framing that is needed for information control and is therefore better suited for selecting episodes that might be interpreted in the selves’ favor, and for the creation of a certain image. Given the lack of context, said to be of utmost importance for a frame (Goffman, 1974/86), experience can be manufactured and its vulnerability be used for one’s advantage. This manufacturing goes beyond a mere use of evidence and includes assumptions on how particular actions have affected others or assume knowledge of others’ thoughts, judgments and behavior. Both accounts we studied make use of others, be it as witnesses or to assign blame. Goffman (1963/86) suggests that the co-opting of selected individuals can work as a protective circle for the stigmatized. We also show that the concept of ‘others’ is used to justify one’s behavior. That is, ‘others’ pressured the self into doing something, as in the case of Großmann’s party membership. ‘Others’ were the ones who were aligned with the regime and against which the authors demarcated themselves. ‘Others’ were assigned blame based on their party membership, whereas the selves were innocent.

Beyond being vulnerable to a shifting of meaning, experience suffers from incomplete availability of information (Goffman, 1974/86). As the ‘evidence’ that is available is presented by the self, the resulting frame is affected in two ways. Missing pieces of information can be used to the author’s advantage, further shifting the meaning of experience and supporting the image to be created. By contrast, with an increasing vagueness, lack of ‘evidence’ works against the authors, moderating the claims that are made to the point where the selves’ credibility is
questioned. Given the temporal setting of our case at a time when large parts of Germany were destroyed, it is difficult to assess to which extent ‘evidence’ could be presented or would ideally be required. Yet, we might conjecture that a certain amount of ‘facts’ is valuable to give credence to the story being told.

In sum, we argue that it is the notion of reverse information control, which is of relevance beyond the study of the historical justifications discussed. Managers find themselves constantly in need to justify previous actions, behavior and decisions while using narratives or other forms of accounts to discharge their accountability (e.g. Evans & Pierpoint, 2015). Vice versa, they have been shown to increasingly use causal language when failing to meet earnings thresholds (Zhang & Aerts, 2015). It seems reasonable to assume that managers are aware of justification devices, and therefore try to reverse the information control exercised in accounts, controlling information in the period when (risky) decisions are taken. We have shown that this strategy might work, but is risky. There is no guarantee that the reversal of previously controlled information is possible because, for example, evidence is no longer available. Also, the audience in the post-stigma period may lack adequate context to make sense of the information provided and it is uncertain to which extent they would want to rely on the justifying self’s interpretative guidance. This is also why such a strategy may be difficult to be identified in actual justifying documents. As we do not yet know whether and how managers employ a strategy of reverse information control when presenting justifications or accounts more generally, future research might investigate corporate management justifications in more detail. Cases such as managers’ justifications following the detection of fraud, narratives on justifying performance, or reactions to environmental damages seem worthy avenues to pursue.
Conclusions

Employing the denazification cases of two eminent German accounting professors, this study examined how stigmata can be managed through controlling information in narratives of the self. In the immediate aftermath of World War II, Hermann Großmann and Wilhelm Hasenack supplemented their denazification documents with comprehensive self-justifications reflecting on and explaining their activities and behavior during the Nazi regime, a period that stigmatized them. These justification accounts were intended to defy any accountability link with the regime, thus presenting the professors as non-Nazi citizens under the regime.

We understand the justification accounts as a way of managing a Goffmanesque stigma and explored how the individuals frame themselves in their narratives. Our analysis shows that both professors were preoccupied with addressing the vulnerability of experience, i.e. with justifying their behaviors, actions and attitudes during the stigma period. Frame breaks, such as Nazi party membership or other Nazi affiliations were not addressed or appear at the margin of the accounts. We propose that this finding results from frame breaks being well-documented ‘facts’ that cannot be discussed away, while experiences can be shifted and their meaning be changed. In this context, time plays an important role. The longer in the past events have taken place, the less evidence is usually available.

On a broader level, we discuss justification accounts as ways to control information about oneself that work in two ways, i.e. not only from the present to the past, but also vice versa. The paper proposes that individuals, such as top managers, can use these types of information control to justify their behavior and create certain images of themselves. Yet, as ‘reverse information control’ is risky, fragile, and not always successful, future research may want to explore this avenue further in a corporate setting.
Archival sources

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References


