
Accounting Amid Armed Conflict: A Retrospective Analysis

Submitted 08/09/24, 1st revision 20/10/24, 2nd revision 06/11/24, accepted 05/12/24

Mikolaj Turzynski¹

Abstract:

Purpose: The goal of the article is to investigate the roles played by accounting during wartime from the perspectives of perpetrators (aggressors) and victims of military actions and the Holocaust.

Design/Methodology/Approach: Multiple research approaches were employed, including archival research, H. Arendt's concept regarding the formation of government bureaucracy in twentieth-century totalitarian regimes, the concept of the Jewish civilian resistance movement, and the concepts of biopower and racism.

Findings: Research has determined that accounting served specific functions during the period of World War II, arising from the social processes occurring as a result of wartime actions. The research findings indicate a focus on cost accounting and the development of a standardized chart of accounts to provide information that allowed the German occupying authorities to maintain control over the functioning of businesses. Analysing the nature of accounting regulations implemented in trustee-managed enterprises within the General Government allowed for the identification of various functions of accounting, including segregation, legitimization, control, elimination, and expropriation, in addition to its masking function. Accounting in the civilian Jewish resistance movement served a documentary, settlement, and control function. It upheld the long-standing practice of making reliable and accurate financial records. Accounting in the Łódź Ghetto allowed for the measurement of labor efficiency. Labor efficiency in ghetto conditions was seen as the only possible means of survival from extermination. The involvement of accountants in managing the accounting system was driven by a rational desire for survival.

Practical Implications: Accounting provides the delivery of financial information that is essential for assessing and managing the consequences of war losses. Settling war losses is a significant element of the foreign policy of Poland and Greece.

Originality/Value: The article presents the results of a study on the diverse functions of accounting during the period of war in Poland that have not been collectively published until now.

Keywords: Accounting, War, The Chart of Accounts, Cost Accounting, Jewish Ghetto, Trustee management.

JEL codes: M 41.

Paper type: Research paper.

¹Associate professor, Katedra Rachunkowości, Wydział Zarządzania, Uniwersytet Łódzki, Poland, <https://orcid.org/0000-0001-7300-2160>, e-mail: mikolaj.turzynski@uni.lodz.pl;

1. Introduction

After the initial defeat at the beginning of World War II, Polish territories came under German occupation for a period of over four years. The western and central regions of Poland were integrated into the Third Reich, while the remaining part of Polish lands was administered by the occupying authorities as the General Government (Generalgouvernement), covering an area of approximately 150,000 square kilometers.

Conversely, the eastern areas of Poland became part of the Soviet Union (Rusiński, 1986, p. 303). In the regions incorporated into the Third Reich, larger enterprises were placed under the control of commissioners dispatched from Germany, while smaller ones were handed over to local Germans. Similarly, within the General Government, major industrial plants came under the management of the occupiers, while smaller businesses generally remained in the hands of their previous owners. Confiscation also affected abandoned property and Jewish-owned assets (Rusiński, 1973, pp. 445-448).

The objective of this article is to examine the functions of accounting during the period of World War II in Poland. In pursuit of this objective, the article posits the hypothesis that accounting served specific functions during wartime, distinct from those ascribed to it during peacetime.

To substantiate this hypothesis, empirical research of an archival nature was conducted, incorporating materials collected from archives, as well as regulations and guidelines developed by the German occupying authorities. The structure of the article is designed to achieve the stated objective and justify the hypothesis. It includes sections that encompass the following aspects:

- Introduction of the chart of accounts implemented by the German occupiers and guidelines pertaining to cost accounting.
- Accounting practices in the Jewish ghetto in Łódź.
- Accounting methods employed by the civilian resistance movement.
- Accounting in enterprises under trustee management.

2. Literature Review

In the literature on accounting, the issue of the relationship between accounting practice and theory and the Holocaust, the extermination of Jews by the Nazis, has been present for several decades. W. Funnel (1998) pointed out that accounting can be used as a tool to conceal the true social dimension of operations, which was never more evident than during the Holocaust. Funnel (2013) also examined the role of accounting in the bureaucratic apparatus established by the Nazis to implement the Final Solution.

In a subsequent work, Funnell (2015) indicated that the Holocaust employed a reasoning mechanism based on factory functions and facilitated the transformation of inputs into desired products, including the processing of people and their assets. E.J. Lippman and P.A. Wilson (2007) presented a characterization of the Holocaust, particularly the operations related to slave labor, managed by German corporations and Nazi state entities, and identified the use of accounting information and financial analyses to support management.

In another work, Lippman and Wilson (2013) investigated accounting practices during the Holocaust to confirm the thesis that accountants' choices regarding the type and presentation of information have a significant impact on decisions made by organizations and other entities. V. Antonelli, R. D'Alessio, R. Rossi, and W. Funnell (2018) highlighted the significant role of accounting in the process of confiscating Jewish properties based on racist laws during Benito Mussolini's fascist regime in Italy.

Detzen and Hoffman (2018) examined how two accounting professors from a German university underwent the denazification process carried out by Allied forces after World War II to liberate German society from Nazi ideology. In another publication, Detzen and Hoffman (2020) analysed the requirements of accountability at Handelshochschule in Leipzig following the massive social changes that occurred in Nazi Germany. In Poland, M. Turzyński (2014; 2020; 2021; 2023) conducts research on the shaping of accounting practices during World War II.

3. Research Methodology

A traditional archival study was conducted to examine the regulations regarding the company's chart of accounts and cost accounting. The study involved analyzing guidelines and regulations imposed by the German occupiers in 1942 (Gater, Wittich, and Gerlach, 1942).

Accounting practices in the Łódź Ghetto were investigated using a concept derived from Arendt (1987; 1993) regarding the formation of government bureaucracy in 20th-century totalitarian regimes. Bauman (2009) creatively developed this concept, which is employed in accounting research by scholars utilizing primary (archival) sources from the Holocaust period (Antonelli *et al.*, 2018). Referring to H. Arendt's work is justified when explaining the past accounting practices employed by perpetrators of the Holocaust. The study encompassed materials collected from the State Archive in Łódź (The State Archives in Łódź, the group "The Eldest of the Jews") and the records of the YIVO Institute for Jewish Research in New York (Nachmann Zonabend Collection).

To examine the application of accounting in the civil Jewish resistance movement, the concept of Jewish resistance was employed. It is defined as consciously undertaken collective actions expressing opposition to known or presumed

regulations, actions, or intentions of the Germans and their collaborators against Jews (Bauer, 1979, 27; Bauer, 2016, 164). Bauer's cited concepts, such as the Hebrew term "amidah" and "sanctification of life," were also considered. The term "amidah" essentially translates to "standing up against something" and encompasses activities such as smuggling food into ghettos and organizing processes documenting social phenomena in archives. Another significant concept is "Kidush ha-chaim" - "sanctification of life."

When examining accounting regulations in trustee-managed enterprises, the concepts of biopower and racism were referred to. The National Socialist concept of the state and society emphasized self-contained communities of origin as the subjects of history, rather than individuals, groups, or classes. It also assumed a natural hierarchy of peoples and races based on their "biologically inherited qualities." Additionally, within the National Socialist ideology, social and political problems were attributed to biological causes (Lemke, 2010, 18).

Legal regulations concerning racial policy aimed to regulate and discipline reproductive behaviors and also addressed the imagined threat of "racial mixing." The concern for racial purity coincided with the fight against internal and external enemies, and the biopolitical ideas intertwined with geopolitical ones. The combination of the racial policy program (biopolitics) with the doctrine of geopolitics, such as living space (*Lebensraum*), formed the ideological basis for the expansion of the Third Reich (Lemke, 2011, 13).

4. Research Results and Discussion

4.1 Uniform Chart of Accounts and Cost Accounting

The implementation of a uniform chart of accounts for industrial enterprises in the General Government was intended to ensure the functioning of "systematized accounting," according to the occupying authorities (Gater *et al.*, 1942, 10). The occupier's guidelines were first issued by the Trustee Department in 1940 and applied to enterprises under trusteeship. Guidelines for the introduction of a uniform chart of accounts for industrial plants were published in 1942 (Turzyński, 2014, 229).

The uniform chart of accounts for the General Government was issued simultaneously in German and Polish. Such publication aimed to "overcome [...] language difficulties" and "establish accounting terminology in the Polish language in order to eliminate any misunderstandings that might arise due to its lack of uniformity." (Gater *et al.*, 1942, 10). The publication of the uniform chart of accounts was also intended to assist in accounting training. These courses lasted approximately one month and were designed for representatives of enterprises in the General Government. The construction of a uniform chart of accounts envisioned three levels of granularity: the minimum chart of accounts, the standard chart of accounts, and the extended chart of accounts (Gater *et al.*, 1942, 10-12).

The minimal chart of accounts included only the basic "classes" (groups) of accounts necessary for accounting records and was "simplified to such an extent that any enterprise could adopt it" (Gater *et al.*, 1942, 10). The normal chart of accounts was dedicated to medium and large enterprises that closed their fiscal year based on German legal provisions. The extended chart of accounts allowed for the determination of the value of finished goods and work in progress without preparing a physical inventory.

Both the minimal and expanded chart of accounts were designated for use in the General Government. The occupier justified this by referring to the "existing state of accounting," including the "level of training of accounting personnel" (Gater *et al.*, 1942, pp. 11-12). Compared to the minimal chart of accounts used in the Reich, the minimal chart applicable in the General Government did not include Class 2 "Allocation Accounts."

However, the normal chart of accounts used in the General Government corresponded to the charts used in the Reich. The occupying authorities also envisaged the introduction of the charts of accounts used in German corporations in the enterprises belonging to those corporations (Turzyński, 2014, 231-232).

The guidelines of the occupying authorities recommended the implementation of cost accounting (Turzyński, 2014, 234-235), which aimed to determine the actual costs of production in relation to other activities of the enterprise as accurately as possible (Gater *et al.*, 1942, 75). Its sole function was cost control, as the occupier emphasized that "cost accounting is by no means relevant for determining prices.

When setting prices, every enterprise must adhere to the regulations issued by the Office for Price Formation in the General Government" (Gater *et al.*, 1942, 75). The occupying authorities recommended grouping costs according to their origin. The main places of cost origination included "material locations," "production locations," and "administration and sales locations," while auxiliary places included "general auxiliary cost locations" (e.g., "land and buildings," "welfare facilities," "power plant") and "auxiliary production locations" (e.g., "payroll office," "workforce planning office," "repair workshop," "general operations").

Costs accumulated in "auxiliary cost locations" were allocated to "main cost locations" using appropriately selected allocation keys. For example, costs for the "land and buildings" location were allocated based on the area occupied by the other cost locations, and costs for the "welfare facilities" location were allocated depending on the number of employees in each cost location (Gater *et al.*, 1942, 78).

4.2 Accounting in the Ghetto

Study of the accounting organization within the ghetto was conducted from the perspective of the solutions adopted by Jewish accountants within the ghetto, rather

than from the point of view of the perpetrators of the Holocaust, as is the case with most previous studies. In the conditions of the ghetto, Jewish accountants managed to develop and implement an organized, comprehensive, and well-thought-out accounting system, supplemented by financial auditing and professional training offerings (Turzyński, 2020, 94-95).

The accounting system in the Lodz ghetto underwent an evolution driven by changes in the functioning of the ghetto. It started with the establishment of a single organizational unit responsible for all accounting issues, followed by centralized accounting conducted by the Central Accounting while maintaining the distinctiveness of the Supply Department (likely due to organizational factors, as the largest department in the ghetto was responsible for food supplies) (The State Archives in Łódź).

Later, accounting became decentralized within individual departments and production facilities, and eventually, in the final period of the ghetto, it was limited to cash-based forms of accounting. Two periods are particularly significant: from January 1, 1943, when the ghetto, after deportation actions, effectively became a forced labor camp, and the year 1944, when the final liquidation of the ghetto began.

The changes implemented in the organization of accounting from the beginning of 1943 onwards focused primarily on ensuring registration and reporting processes that provided information for the German Ghetto Administration (The State Archives in Łódź). The year 1944 is especially notable in terms of the progression of the Holocaust, as comprehensive accounting was abandoned, and attention was directed only to "cash flows, rather than purely bookkeeping matters," as stated by M. Nowak, a lesser-known co-author of the Ghetto Encyclopedia (Encyklopedia Getta, 2014, 47). In that year, among other things, the number of employees in the Central Buchalteria was reduced (Sitarek, 2015, 270).

4.3 Accounting in Civil Resistance Management

Below are the results of research on record-keeping solutions used in clandestine conditions in the underground archive of the Warsaw Ghetto – the Ringelblum Archive. They indicate that elements of accounting were utilized by the Jewish resistance movement. The maintenance of a cash book was carried out with a violation of the principles of full secrecy, as personal data (or their elements) of both archive collaborators and its donors appeared in the record-keeping entries (Archiwum Ringelbluma).

Analyzing the case of accounting utilization by the Jewish civilian resistance movement allows us to perceive the accounting solutions of the "Oneg Shabbat" group in the context of the concept of "amida" and sanctification of life. The word "amida" itself, as indicated in the study, is essentially untranslatable and, in direct translation, means "standing up against something," encompassing armed rebellion,

use of force, as well as activities related to organizing processes of documenting social phenomena in an archive (Bauer, 1979; Bauer 2016). The role of accounting in the concept of "amida" is particularly evident in the latter understanding. Accounting serves both as a documentary function, conducive to preserving memory, and as a management tool in an organization like an underground archive.

The second concept under consideration is "kidush ha-chaim" – sanctification of life, which, in relation to accounting, signifies the continuation of long-standing good practices in maintaining reliable and accurate financial records, despite the potential consequences of violating secrecy principles. The cash book of the underground archive of the Warsaw Ghetto was maintained according to the highest standards: its pages were carefully numbered, entries were made in a chronological, legible, and durable manner, and necessary control sums were employed (Archiwum Ringelbluma).

The continuation of pre-war, long-standing accounting rituals, including record-keeping standards, represented a manifestation of "sanctification of life" within the ghetto conditions. It was an expression of care for the well-being of the "Oneg Shabbat" group, as confirmed by the personal views of the accountant of "Oneg Shabbat," Kone, who considered the Archive's activities as the most important moral mission, enabling the preservation of memory about the victims of the Holocaust (Kassow, 2009, 150-151).

4.4 Accounting in Enterprises under Trusteeship Management

The looting of property was carried out by the German occupiers from the early days of September 1939 until the end of World War II. It encompassed both official confiscation of property and the appropriation of private assets of Polish citizens for personal use. The confiscation of businesses and their placement under trusteeship was a particular form of this plunder, which was characterized by larger scale (Łuczak, 1979, p. 227).

Depriving Polish citizens of their property was one of the main components of the German occupation policy. According to German plans, the policy implemented in the General Government was intended to reduce the region to an agricultural territory devoid of industry, ensuring a supply of labor and economic dependence on the Third Reich (Eisenblätter, 1969, p. 112).

According to Lemkin, the author of the United Nations Convention on the Prevention and Punishment of the Crime of Genocide of December 9, 1948, "The destruction of the economic foundations of a national group must entail the impairment of its development, even its regression." Deprivation of property was considered by him as one of the techniques of genocide carried out in the economic sphere (Lemkin, 2013, pp. 113-114).

After analysing the guidelines for the "Financial Closing for the Year 1940 of Enterprises under Trusteeship Management in the General Government," the classifications of receivables and liabilities based on criteria such as race, national affiliation, refugee status, or geopolitical criteria become apparent. The need to disclose a list of employees based on racial affiliation and indicate whether the owner is a "German from the Reich, German of national affiliation, German Jew, Polish Jew, or Aryan Pole" arises (Zamknięcia Rachunkowe, 1941).

The legally authorized seizure and confiscation of property by the German authorities took place under "a state of emergency" and with the purpose of "securing various public utility values," as indicated by the regulation of the General Governor of the General Government Hans Frank (Verordnungsblatt des Generalgouverneurs, 1939).

The financial reporting and valuation principles introduced in confiscated enterprises under trusteeship management reflected the fact that they were created under "extraordinary circumstances." This accounting function served to mask the actual act of plundering the enterprises, deviating from the timeless principles of the rule of law and rudimentary social justice.

The assigned masking function in accounting necessitated the omission of confiscation-related settlements with the actual owners in the balance sheet, stating: "Confiscated and recovered assets of enterprises are not identical to legal entities whose assets have been confiscated or recovered. For commercial-economic reasons, the final consequence is not drawn from this at the time of preparing the annual financial closing." (Zamknięcia roczne, 1941).

Legal regulations regarding racial policies not only influenced typical social practices but also impacted the scope and nature of information disclosed in financial statements. Racial affiliation became one of the criteria for classifying settlements with contractors and for creating and disclosing information about employees and owners.

Additionally, the doctrine of geopolitics was linked to biopolitical ideas, whereby the geographical segmentation of settlements with contractors in the balance sheet encompassed the entire German "living space," including the General Government, eastern territories, the "Greater German Reich," the USSR, hostile and neutral foreign countries (Turzyński, 2023, 196).

The analysis of the nature of accounting regulations introduced in enterprises under trusteeship management in the General Government allows for the identification of the following specific functions of accounting, in addition to the masking function (Turzyński, 2013, 197):

- a) Segregation function: Accounting regulations considered the demands of racial theories and the differentiation of society into groups based on "racial" origins.
- b) Legitimization function: The introduced regulations reflected the rules of acquiring and exercising power by the Germans, with accounting serving as a tool for legitimizing authority.
- c) Control function: Control in trustee-managed enterprises was implemented at multiple levels, from the trustees to external controllers and the extensive trustee administration.
- d) Elimination function: Financial reporting of enterprises under trusteeship management accounted for classifications of settlements, employees, and capital based on racial theories, essentially excluding certain categories of people from economic transactions.
- e) Expropriation function: The accounting system adopted in confiscated and trustee-managed enterprises complemented the "law" of the General Government, particularly the confiscation ordinances that allowed the plundering of economic entities.

5. Conclusion

Upon examination, it was determined that accounting during World War II served specific functions resulting from social processes arising from wartime activities. The article presents research results on accounting from both the perspective of perpetrators and victims. The studies conducted from the perspective of perpetrators included investigations into the economic consequences of regulations imposed by the Germans regarding the system of accounts, cost accounting, and accounting in enterprises under trusteeship. The studies conducted from the perspective of victims focused on the accounting practices employed by the civilian Jewish resistance movement and in the Łódź Ghetto.

The research results obtained indicate the alignment of cost accounting and the design of a standardized chart of accounts to provide information enabling the German occupying authorities to exert control over the functioning of enterprises.

The German authorities treated accounting as a tool of power, enabling the protection of the occupier's interests by maximizing the control function. Accounting thus became one of the instruments of German economic policy employed in occupied Poland. The entire set of introduced legal regulations constituted - in its assumptions - a system of total economic exploitation encompassing all aspects of economic life.

Within such a system, accounting was regarded as one of the "means to realize the principle of order down to the smallest cells of the economic organism" (Gater, 1942, p. 5). The implementation of this "principle of order" was viewed by the Germans as one of the elements ensuring control over society, particularly in the economic dimension.

The study conducted revealed that the financial reporting and valuation principles implemented in confiscated and trustee-managed enterprises reflected their establishment under conditions of armed conflict, and such accounting served to mask the true legal and economic dimensions of the plundering of these businesses.

The legal regulations, stemming from biopower and biopolitics, influenced the scope and nature of information disclosed in financial statements, with racial affiliation becoming one of the criteria for classifying settlements with contractors and for creating and revealing information about employees and owners.

The concept of biopower was intertwined with the geopolitical doctrine, whereby the geographic segmentation of settlements with contractors disclosed in the balance sheet encompassed the entire German "living space." Analysing the nature of accounting regulations implemented in trustee-managed enterprises within the General Government allowed for the identification of various functions of accounting, including segregation, legitimization, control, elimination, and expropriation, in addition to its masking function.

Explaining why the accounting system in the Lodz ghetto displayed a high level of organization and complexity, contrary to the challenging conditions of the enclosed Jewish district, poses significant difficulties. It is important to recognize that the German bureaucracy successfully integrated ghetto accounting into its overall operations. The accounting departments and units were established to fulfill the objectives set by the Nazis, specifically to provide information to the German Ghetto Administration. The effectiveness of Jewish accountants was intended to mirror the efficiency of German officials.

Accounting served the purpose of measuring work efficiency, which, within the confines of the ghetto, was perceived as the only viable path to survival, aligning with the Elder of the Jews' slogan: "work, order, tranquillity." The involvement of accountants in developing and operating the accounting system likely stemmed from the belief that, firstly, performing their tasks would justify their existence, and secondly, liberation would eventually arrive. These calculations were based on the rational pursuit of survival, despite the unattainability of the original goals such calculations were initially meant to serve (Bauman, 2009).

The conducted research on accounting records confirms that elements of accounting were utilized by the Jewish civil resistance movement. The content of the recorded evidence revealed personal data of both the archive's collaborators and its donors, thus violating the principle of complete secrecy.

An analysis of the case of accounting usage by the Jewish civil resistance movement allows us to perceive this fact in the context of the concepts of *amidah* (standing firm) and sanctification of life. From the perspective of the *amidah* concept, the application of accounting found expression in the processes of documenting social

phenomena, reinforcing the documentary function of accounting. Importantly, accounting, serving as a management tool in the clandestine archive of the Warsaw Ghetto, fulfilled both settlement and control functions.

From the perspective of the concept of "sanctification of life," it was crucial to maintain the long-standing practice of keeping reliable and accurate accounting records, despite potential risks arising from the violation of conspiratorial principles.

The study conducted revealed that the financial reporting and valuation principles implemented in confiscated and trustee-managed enterprises reflected their establishment under conditions of armed conflict, and such accounting served to mask the true legal and economic dimensions of the plundering of these businesses.

The legal regulations, stemming from biopower and biopolitics, influenced the scope and nature of information disclosed in financial statements, with racial affiliation becoming one of the criteria for classifying settlements with contractors and for creating and revealing information about employees and owners. The concept of biopower was intertwined with the geopolitical doctrine, whereby the geographic segmentation of settlements with contractors disclosed in the balance sheet encompassed the entire German "living space."

Analysing the nature of accounting regulations implemented in trustee-managed enterprises within the General Government allowed for the identification of various functions of accounting, including segregation, legitimization, control, elimination, and expropriation, in addition to its masking function.

References:

- Antonelli, V., D'Alessio, R., Rossi, R., Funnell, W. 2018. Accounting and the banality of evil: Expropriation of Jewish property in Fascist Italy (1939-1945). *Accounting, Auditing & Accountability Journal*, 31(8), 2165-2191.
- Archiwum Ringelbluma. Konspiracyjne Archiwum Getta Warszawy. Ludzie i prace „Oneg Szabat”, Warszawa: Żydowski Instytut Historyczny im. Emanuela Ringelbluma.
- Arendt, H. 1987. *Eichmann w Jerozolimie. Rzecz o banalności zła*. Kraków: Znak.
- Arendt, H. 1993. *Korzenie totalitaryzmu*. Warszawa: Niezależna Oficyna Wydawnicza.
- Bauer, Y. 1979. *The Jewish Emergence from Powerlessness* Toronto: Toronto University Press.
- Bauer, Y. 2016. *Przemyśleć Zagładę*, Warszawa: Żydowski Instytut Historyczny im. Emanuela Ringelbluma.
- Bauman, Z. 2009. *Nowoczesność i zagłada*, Kraków: Wydawnictwo Literackie.
- Detzen, D., Hoffmann, S. 2018. Stigma management and justifications of the self in denazification accounts. *Accounting, Auditing & Accountability Journal*, 31(1), 141-165.
- Detzen, D., Hoffmann, S. 2020. Accountability and ideology: The case of a German university under the Nazi regime. *Accounting History*, 25(2), 174-192.
- Eisenblätter, G. 1969. *Grundlinien der Politik des Reichs gegenüber dem Generalgouvernement 1939-1945*, Frankfurt am Main: University of Frankfurt.

- Encyklopedia getta. Niedokończony projekt archiwistów z getta łódzkiego. 2014, Łódź: Wydawnictwo Uniwersytetu Łódzkiego.
- Funnel, W. 1998. Accounting in the service of the holocaust. *Critical Perspectives on Accounting*, 9(4), 435-464.
- Funnell, W. 2013. Accounting for the Holocaust, In: R.K. Fleischman, W. Funnell, S.P. Walker. *Critical Histories of Accounting: Sinister Inscriptions in the Modern Era*. New York: Routledge, 57-68.
- Funnell, W. 2015. The Holocaust, Accounting and the denial of Humanity. In: W. Funnell, M. Chwastiak, *Accounting at War: The Politics of Military Finance*. Abingdon: Routledge, 126-147.
- Gater, R., Wittich, R., Gerlach, F. 1942. Jednolity plan kont dla zakładów przemysłowych w Generalnym Gubernatorstwie. Wytyczne dla wprowadzenia usystematyzowanej rachunkowości; Der Einheitskontenplan für Industriebetriebe im Generalgouvernement. Leitfaden für die Einführung eines geordneten Rechnungswesens, Kuratorium Rzeszy dla Spraw Gospodarczych. Placówka Służbowa w Generalnym Gubernatorstwie; Reichskuratorium für Wirtschaftlichkeit. Dienststelle Generalgouvernement, Berlin: Beuth-Vertrieb G.M.B.H.
- Kassow, S.D. 2009. Kto napisze naszą historię, Warszawa: Amber.
- Lemke, T. 2010. Biopolityka. 2010, Warszawa: Sic!
- Lemke, T. 2011. Analityka biopolityki. Rozważania o przeszłości i teraźniejszości spornego pojęcia. *Praktyka Teoretyczna*, 2, 11-25.
- Lemkin, R. 2013. Rządy państw Osi w okupowanej Europie. Warszawa: Wydawnictwo Scholar.
- Lippman E.J, Wilson P.A. 2013. Accountants and the Holocaust. In: R.K Fleischman, W. Funnell, S.P. Walker. *Critical Histories of Accounting: Sinister Inscriptions in the Modern Era*. New York: Routledge, 69-81.
- Lippman, E.J., Wilson, P.A. 2007. The culpability of accounting in perpetuating the Holocaust. *Accounting History*, 12(3), 283-303.
- Łuczak, C. 1979. Polityka ludnościowa i ekonomiczna hitlerowskich Niemiec w okupowanej Polsce. Poznań: Wydawnictwo Poznańskie.
- Piotrowski, S. 1956. Dziennik Hansa Franka, 1956, Warszawa: Wydawnictwo Prawnicze.
- Rusiński, W. 1973. Rozwój gospodarczy ziem polskich. Warszawa: Książka i Wiedza.
- Rusiński, W. 1986. Zarys historii gospodarczej Polski na tle dziejów gospodarczych powszechnych, Warszawa: Państwowe Wydawnictwo Naukowe.
- Sitarek, A. 2018. Otoczone drutem państwo. Struktura i funkcjonowanie administracji żydowskiej getta łódzkiego, Łódź: Instytut Pamięci Narodowej.
- The State Archives in Łódź, the group "The Eldest of the Jews".
- Turzyński, M. 2014. Rachunkowość czasu II wojny światowej w okupowanej Polsce: przypadek Generalnego Gubernatorstwa. *Zeszyty Teoretyczne Rachunkowości*, 80 (136), 225-243.
- Turzyński, M. 2020. Organizacja systemu rachunkowości w getcie łódzkim w latach 1940-1944. Perspektywa ofiar zagłady. *Zeszyty Teoretyczne Rachunkowości*, 107(163), 71-98.
- Turzyński, M. 2023. Rachunkowość uwikłana w grabież. Przykład przedsiębiorstw objętych zarządem powierniczym w Generalnym Gubernatorstwie. *Zeszyty Teoretyczne Rachunkowości*, 47(1), 173-201.

Verordnungsblatt des Generalgouverneurs für die besetzten polnischen Gebiete. Dziennik rozporządzeń Generalnego Gubernatora dla okupowanych polskich obszarów. 15. 11. 1939.

YIVO Institute for Jewish Research, Nachmann Zonabend Collection.

Zamknięcia Rachunkowe za rok 1940 przedsiębiorstw pozostających pod zarządem powierniczym w Generalnym Gubernatorstwie. 1941. Abteilung Treuhandstelle in der Regierung des Generalgouvernements, Kraków: Wydział Powierniczy przy Urzędzie Generalnego Gubernatorstwa.