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,,What a wonderful world¹.. **this would be ..²**"



Figure 1: Extract from 17 Sustainable Goals³

29.03.2022

Nimby⁴: Peace and climate action: indispensable prerequisites for sustainability (ESG) and survival

- Fighting the Nimby Virus with Education: High Time for Honest, Fact- and Reason-based Risk, Crisis, (Business) Continuity, Resilience and Sustainability Management

1. Does sustainability still play a role at all in times of war?

Gender note: In this article, the generic masculine is used for better readability. Female and other gender identities are explicitly included.

Note on links: The article contains links to external third-party websites over whose content we have no influence. Therefore, we cannot assume any liability for these external contents. The respective provider or operator of the pages is always responsible for the content of the linked pages. The linked pages were checked for possible legal violations at the time of linking. Illegal contents were not recognizable at the time of linking.

¹ Louis Armstrong, What a wonderful world, 1967

² Sam Cooke, Wonderful world, 1960

³ Figure 1: Figures 13 and 16 are taken from the "17 Sustainable Development Goals" of the United Nations (UN). Globe taken from: https://cdn.pixabay.com/photo/2011/12/13/14/28/earth-11009_1280.jpg

⁴ **Nimby:** Acronym for „Not in my backyard“: „Nimby“ stands for a (psychologically based) attitude of people who do not think, decide, act sustainably as long as they think that it is not them but only others who are affected by the consequences of a lack of sustainability.

Only the uncertainty is certain and we still know far too little: „*Scio nescio..*“.⁵

Crisis, whether man-made or due to other causes, always come back, as surely as (still⁶) the Amen in the church.⁷

Almost every time we (who is actually in charge?) manage to be taken completely by surprise: „Oh the climate is actually changing?“⁸ - „Oh, the geopolitical powder keg has exploded?“⁹

Neither the annual *Global Risks Report*¹⁰ nor scientific reports that describe these worst-case scenarios long in advance are of any help.- The Ukraine war was not a “*black swan*“ either.¹¹

The “*Nimby virus*”, which is more widespread worldwide than Corona, and the lack of knowledge, understanding, but also the ability and willingness to react appropriately and the lack of risk competence with regard to crisis, (business) continuity, resilience and sustainability management are possibly the causes for the fact that we (people, organizations, states, humanity) are repeatedly caught so cold?¹²

And that the achievement of the *UN's Sustainable Development Goals* may seem a long way off, or even impossible?

And thus also that the survival of mankind on a livable world may be over in a very concrete way and in the not too distant future?

What role do war and peace play in the context of sustainability?

2. The 17 Sustainable Development Goals of the United Nations

The *United Nations (UN/UNO)* is a worldwide association of 193 (!) states and without restrictions recognized subject of international law, was founded in 1945 (year of the end of World War II) and represents 7.5 billion people.¹³

The *17 Sustainable Development Goals (SDGs)* are intended to ensure sustainable economic, social and ecological development worldwide.

They were adopted by the *United Nations* on January 1, 2016 (limited until 2030).

⁵ Quote according to Socrates

⁶ Süddeutsche Zeitung (digital), 24.01.2022: After publication of the Abuse Good Opinion: Number of church resignations has doubled.

⁷ Scherer, Keilen, Zach, Quo vadis, Gesundheitswesen – From business continuity and crisis mode to sustainability (ESG) to resilience and antifragility using new systemic approaches and artificial intelligence, JMG 4/ 2021, S. 6.

⁸ 2nd World Climate Report from 28.02.22: https://www.de-ipcc.de/media/content/Hauptaussagen_AR6-WGII.pdf

⁹ On 22.2.2022 Putin declared parts of Ukraine outlawed. On 24.2.2022 he started the war against Ukraine.

¹⁰ World Economic Forum, 11.01.2022, Global Risks Report 2022, available at:
<https://www.weforum.org/reports/global-risks-report-2022>

¹¹ Vgl. Romeike, Geopolitische Risikoanalyse Ukraine, 15.03.2022 for Download at <https://www.risknet.de/> or (<https://www.risknet.de/themen/risknews/ich-mach-mir-die-welt-widdewidde-wie-sie-mir-gefaellt/>)

¹² Scherer, Romeike, Gursky, Mehr Risikokompetenz für eine neue Welt, JMG 3/ 2021, page 3 ff.

¹³ Wikipedia, United Nations available at: https://de.wikipedia.org/wiki/Vereinte_Nationen

Very important aspects of these goals, also called “*Agenda 2030*”, are respect for human rights and the resilience of global ecosystems.¹⁴



Since the war in Ukraine is right on our doorstep and poses a concrete threat to Europe and NATO member states, it is possible that greater concern and attention is being paid to it, as well as the realization that peace may be the number one prerequisite for sustainability and the future of humanity.

Excuses: Prioritization of sustainability goals

On January 1, 2017, UN Secretary General *Guterres* wanted to prioritize the 17 goals by importance based on a survey of member states and rank goal number 16, peace, first. This ranking was rejected by the USA, the EU and the OECD, although China, India and other developing countries wanted to see the right to peace as a human right prioritized at number 1.¹⁶

Honi soit, qui mal y pense: Nimby: Are wars that are far away not so bad?

3. Climate Change 2022" report - the next life-threatening catastrophe

On 28.2.2022 the climate report "Climate Change 2022" of the *Intergovernmental Panel on Climate Change* of the *United Nations* was published: Climate change poses a concrete threat to the well-being and future of humanity.¹⁷

¹⁴ Vgl. *Martens, Obenland*: The 2030 Agenda, Global Future Goals for Sustainable Development https://www.2030agenda.de/sites/default/files/Agenda_2030_online.pdf

¹⁵ Figure 2: The figure is taken from the "17 Sustainable Development Goals" (German).

taken from: <https://www.bundesregierung.de/bregde/themen/nachhaltigkeitspolitik/nachhaltigkeitsziele-verstaendlich-erlaert-232174>

¹⁶ Wikipedia: „Sustainable Development Goals“ und *OECD*, Better Policies for 2030, 13.12.2016

¹⁷ Climate Report „Climate Change 2022“ – Intergovernmental Panel on Climate Change (IPCC) warns, 08.03.2022, <https://www.forschung-und-lehre.de/politik/ipcc-4475>

According to comments made by World Hunger Relief on 2.3.2022¹⁸ climate change threatens the existence of around 2 billion people in the southern hemisphere.

By 2050, more than 140 million climate refugees are projected, according to *World Hunger Relief*.

According to the *UN's World Climate Report*¹⁹ billions of people would suffer from hunger and water shortages in the future, even if global warming were slowed.

Putin's war against Ukraine is now naturally setting back efforts in the area of climate protection. According to the *world climate report*, if global warming were to increase by 2.1°, more than 1.4 million children in Africa would suffer from malnutrition and the resulting developmental delays by 2050.

In its report, the *Intergovernmental Panel on Climate Change* criticizes, among other things, the destruction of habitats, the effects of a growing world population with urbanization, excessive consumption, as well as growing poverty, inequality and environmental pollution.

The next partial report of the *Intergovernmental Panel on Climate Change* is expected in April 2022.

Well-founded knowledge, understanding, ability and will, culture, awareness, mindfulness, competencies in social, economic and ecological sustainability as well as the fight against the "*Nimby virus*" are *indispensable prerequisites* for appropriate prophylactic and, if necessary, reactive action to bring Homines Sapientes into the 22nd century safely.

However, this can only be achieved through global education, which imparts the relevant competencies for the survival of mankind, as well as appropriate behavior.

This was also recognized by the UN World Action Program on Sustainable Education ("Agenda 2030"):

4. Education for Sustainable Development ("ESD 2030")

The *UN World Action Program "Education for Sustainable Development"* ran from 2015-2019 and was succeeded from 2020 by the successor program "*education for sustainable development - towards achieving the SDGs*" ("*ESD for 2030*" or "*ESD 2030*").

The program aims to empower people as individuals to think, decide and act in a way that is fit for the future.

Education for Sustainable Development is seen as an essential contribution to achieving the UN's 17 Sustainable Development Goals; in particular, sub-goal 4.7 of *Sustainable Development Goal 4* (Quality Education) is the focus here:

By 2030, ensure that all learners acquire the knowledge and skills needed for sustainable development, including through education for sustainable development:

*"ESD/SDG 4 holds a special position among the Sustainable Development Goals in that it both targets and drives the development of all the other Goals. Without education as a foundation, for example, meeting Sustainable Consumption Goal 12 is difficult to achieve."*²⁰

However, activities in the field of *ESD* are still very manageable to date.²¹

Since 1994, Article 20a of the German Basic Law has enshrined sustainability as a state objective. However, education for sustainable development is not mentioned:

¹⁸ World Hunger Relief: Climate refugees - What does climate change have to do with flight?, 04.03.2022, available at <https://www.welthungerhilfe.de/informieren/themen/klimawandel/klimafluechtlinge-klimawandel-und-migration/>

¹⁹ Climate Change 2022 Report - Intergovernmental Panel on Climate Change warns, 08.03.2022, <https://www.forschung-und-lehre.de/politik/ipcc-4475>

²⁰ Quote from *German Bundestag*, 19th legislative period, BT-Drucksache 19, 28940, p. 18

²¹ *German Bundestag*, Parliamentary News, 27.04.2021, available at

<https://www.bundestag.de/presse/hib/837756-837756>, last accessed 03/14/2022.

"Art. 20 a GG: The State shall, also in responsibility for future generations, protect the natural foundations of life and animals within the framework of the constitutional order by legislation and, in accordance with law and justice, by executive power and the administration of justice."

5. The role of digitization and artificial intelligence for sustainable development

The urgently needed "*sustainability transformation*" and the "*digital transformation*" are the *two current global megatrends*.

We should focus on how Education for Sustainable Development with *Digitalization / AI* can help to weaken globally, nationally and regionally the "*Nimby virus*" to enable the achievement of the *Sustainable Development Goals*.²²

Education for sustainable development with *digitalization and artificial intelligence* entails opportunities and risks.²³

Here, an appropriate and expert, albeit very complex, risk analysis would help to identify and assess the risks and opportunities of digital transformation with AI (also in terms of their interdependence) and steer them appropriately towards the *17 Sustainable Development Goals of the United Nations*.

Digitalization and artificial intelligence could eliminate social inequalities and poverty and create peace, justice, security and diversity. In this way, there would be the possibility of simple networking and communication, regardless of the region of the world in which people are located.

Knowledge of global differences and inequalities would make it possible to find goal-oriented approaches to improving the overall situation.

Learning processes could become more democratic and learners could develop decision-making and design competencies.

However, free learning materials would need to be available to learners around the world via open license as *Open Educational Resources (OER)*.

Another prerequisite is an appropriate digital infrastructure, which must also be available to everyone, regardless of rich or poor. The teaching of media and digital skills was also one of the basic requirements.²⁴

The negative consequences of digitization, the transformation of media landscapes and artificial intelligence must be kept in mind:

Social networks and media can also cause societies to drift away from each other.

For example, artificial intelligence must be designed in such a way that no discriminatory patterns are reproduced ("*ethics by design*").

On the one hand, digitization with artificial intelligence can reduce energy consumption in objects and systems. On the other hand, the energy expenditure for digitalization and AI is often greater than the associated benefits. Therefore, the question must always be asked whether the new technology actually saves resources permanently and honestly.²⁵

²² BMBF, digitalization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

²³ Vgl. Precht, Artificial Intelligence and the Meaning of Life, 2021; Harari, Homo Deus, 2015; Hawking, Short Answers to Big Questions, 2018; and many more, as well as BMBF, Digitalization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

²⁴ BMBF, digitalization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

²⁵ BMBF, digitalization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

At universities, digitalization - especially in continuing education - could replace face-to-face lectures, which only impart fact-based knowledge, with online courses, blended learning, and digital learning materials on the web.

Overall, digital offerings should enable all people to critically examine issues related to the Sustainable Development Goals and form their own competent opinions.²⁶

The *digital sustainable working world*²⁷ and business life are also core objectives of the 2030 Agenda. Care must be taken to ensure that the many new business models do not counteract sustainability.

Artificial intelligence will have just as much influence on the working world of the future as the willingness to engage in lifelong learning. The know-how of many employees will be archived with the help of artificial intelligence and made available to many. Apps and games could help employees learn work steps more easily.

Vocational training may be particularly hard hit by digitalization in the world of work.

The decision of the *State Secretariat Committee on Sustainable Development* had already welcomed the UN's emphasis on digitalization in relation to sustainable development.²⁸

6. Education for Sustainable Development: Why, how, what ?²⁹

Why?

With Education for Sustainable Development, we want to and can make an important contribution to promoting the achievement of the Sustainable Development Goals and thus enabling present and future generations to live in dignity on a livable earth.

“We are the World” (U.S.A for Africe, We Are the World)

How?

We can try to use educational programs, social media and networks to provide know-how and competencies on the basics of Sustainable Development Goals, risk, crisis, (business) continuity, resilience and sustainability management, as well as weakening the "*Nimby virus*" and promoting a corresponding culture, awareness, mindfulness and basic competencies among people.

Resilience and sustainable thinking, decision-making and action must become "*part of day-to-day business*":

We need new answers "*to new situations*" in order to shape the future for us humans in a livable and sustainable way.

A self-learning organization supported by digitalization/AI that acts and provides answers before crises and problems arise helps to "*get ahead of the situation*" and to cope with (new or known) requirements from crisis situations not as a surprising special situation ("*black swan*") but as a continuous *regular requirement* for people and processes in *regular operations*. In the same way as requirements from (technical) compliance, information security or customer requirements are already built into the end-to-end processes of organizations.

In the new "*VUKA*" world, *resilience management* should therefore not be an exotic discipline for exceptional cases in the future, but part of the basic tool for regular operations.

²⁶ BMBF, digitization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

²⁷ Vgl. Precht, Freedom for All: The End of Work as We Knew It, 2022.

²⁸ BMBF, digitization and ESD, on <https://www.bne-portal.de/bne/de/einstieg/themen/digitalisierung-und-bne/digitalisierung-und-bne>

²⁹ Why, how, what: „Golden Circle“: <https://simonsinek.com/commit/the-golden-circle>

Just as the global world has been transformed into a rule-crisis operation:

Due to geopolitical, technological and climate-related disruptions, which now also jolted Western countries out of their "*comfort zone with a fully comprehensive insurance mindset*", crisis, business continuity and resilience management is (unfortunately) part of everyday life from now on.

But we are only very inadequately prepared for this:

Disruptive developments in geopolitics, sustainability and digitization are placing completely new demands on nations, organizations, companies and their employees. Anyone who wants to be prepared for the challenges of the future needs up-to-date qualifications.

What?

Example of Education for Sustainable Development:

The part-time, predominantly digital degree program "*Sustainability, Governance and Digitalization*" at TH Deggendorf³⁰ uses a "*digital flipped classroom approach*" to impart extensive knowledge on how to reconcile business challenges with sustainable organizational action. In this way, it creates important prerequisites for future "*transformation managers*" to initiate change processes and transformations.

The focus is on practical relevance. For students, the part-time format with lectures in web conferences and (few) face-to-face appointments in block mode is an educational offer that is particularly flexible in terms of location and time and adapted to their professional and family life.

7. Outlook: How should we finance the measures?

„If you think sustainability is expensive and difficult, just hold on doing „Business as usual“.

For effective sustainability in the sense outlined above, enormous effort would certainly be required.

However, the costs of "inadequate sustainability" are already many times higher.

For example, the costs already incurred as a result of increased environmental disasters due to climate change, the continuous crisis management mode in many organizations due to a lack of prophylaxis in the sense of business continuity and resilience management, and much more.

In principle, we would have enough money in many economies to finance effective sustainability.

The problem, however, is usually that the money is used to fight symptoms of a lack of sustainability or for activities that are completely devoid of value.

Reduction of bureaucracy and value contribution orientation

In the future, we should consider reviewing all activities and expenditures at the global, national, and regional levels, as well as within organizations, to determine whether they adequately promote economic, social, and environmental sustainability and resilience or - as is so often the case - represent *value-added bureaucracy*.

To this end, of course, the rampant corruption in the state(s) and the economy must also be captured. Non-resilient companies or other organizations should not be kept alive on a watering-can principle at great financial expense to the detriment of social and business partners.

³⁰ [Further education in GRC, ESG, CSR and digitalization](#), further education flyer available at: www.th-deg.de/de/weiterbildung - In-service training for managers and decision-makers.

And, as has been the case for centuries, it is a perennial issue:
The ever-increasing bureaucracy in the state should be reduced *honestly* and stringently.

One *example* among many continues to be the financial administration and the tax system.
According to a recent message³¹ taxpayers were successful against the tax authorities in 49% of the appeal proceedings before the Federal Fiscal Court. An average appeal procedure currently takes almost two years due to personnel problems...

There was already the idea of the "*tax return on a beer mat*" here...
In the age of digitalization, some algorithms could certainly help with tax returns, but also with processing, to save a lot of costs and personnel at the offices, but at the same time also make life a little easier for the taxpayer, who has to bear the burden of government spending.

Ludwig Erhard stated on March 21, 1962 (!) in his famous "Appeal for Moderation":³²

"There is still time, but it is high time to exercise reflection and escape the delusions. As if it could be possible for a people to want to consume more than the same people can or are willing to produce in real values."

8. *Homo Homini Lupus³³ and the meaning of life*

Actually, *Homo Sapiens* should be a rational being by virtue of his name.
History teaches us that there are justified doubts about this thesis as well as about the thesis of *Homo Economicus*.
This quickly raises the question of the meaning of the life of *Homo Sapiens* itself and of the meaning of the life of the individual human being.³⁴
To close the circle and start with the ultimate sustainability goal, peace: Peace begins, as we know, in the smallest social network:

First of all, one should have made peace with oneself, then peace in the relationship, the family, in the circle of friends and acquaintances, in the neighborhood, in the community, in the states, in and among the nations.

If you take a look at your own nose, you realize that this is often very difficult.

Under certain circumstances, an "*education for sustainable development*" could also start here and ensure, already in earlier times and even in the smallest social networks, to reflect on how we communicate and interact with each other appropriately.

In addition to peace and justice, SDG target 16 also mentions "*strong institutions*". Such a "strong institution" could also be the "*International Court of Justice (ICJ)*" as the highest court of the *United Nations* in *The Hague*.

³¹ Editorial Beck current, March 16, 2022, Tax offices are often wrong - many defeats at the highest court, available at: <https://rsw.beck.de/aktuell/daily/meldung/detail/finanzaemter-irren-sich-haeufig--viele-niederlagen-am-hoechsten-gericht>

³² UID Jg. 16 1962 Nr. 13, Union Germany: https://www.kas.de/c/document_library/get_file?uuid=a2a1faf0-1a65-d527-736b-f4104ff7c3c5&groupId=252038

³³ Quote after *Titus Maccius Plautus*

³⁴ Wikipedia, meaning of life philosophical and spiritual question under:
https://de.wikipedia.org/wiki/Sinn_des_Lebens, last accessed 03/28/22.

This *ICJ*, in early March 2022, demanded Russia to immediately stop the attack on Ukraine. The Russian side did not participate in the *ICJ* negotiations, nor is Russia ready to accept the ruling..

Although the *ICJ* ruling is final, the *ICJ* or the *UN* has no way to enforce such a ruling, as Russia would have to agree to the implementation of the ruling... Therefore, nothing more than an "*international signal effect*" remains.³⁵

We already have enough events with "*international signal effect*" with regard to a global, sustainable future...

We have to act now...Let's not waste any more time.

A spark of hope and a vision remain with us despite justified doubts:

Imagine (John Lennon)

9. P.S.

And on the question of the *meaning of life*, *Monty Phyton* gives an answer in its same named film:

"Be nice to your neighbors, avoid greasy foods, read some good books, take walks, and try to live in peace and harmony with people of every faith and nation."

Or according to *Don Bosco*:

*"The best thing we can do on earth is,
do good,
be merry,
and let the sparrows whistle."*³⁶

³⁵ Source: Zeit Online, 17.03.2022, Russia rejects ruling on end of war by UN's highest court, available at: https://www.zeit.de/politik/ausland/2022-03/internationaler-gerichtshof-russland-urteil-kriegsende?utm_referrer=https%3A%2F%2Fwww.google.com%2F

³⁶ That was my father's motto in life.



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Founder and Director of the International Institute for Governance, Management, Risk and Compliance Management at Deggendorf Technical University THD

Attorney-at-law Prof. Dr. Josef Scherer has been Professor of Corporate Law (Compliance), Risk and Crisis Management, Reorganization and Insolvency Law at the Technical University of Deggendorf since 1996. Previously, he worked as a public prosecutor at various regional courts and as a judge at the regional court in a civil chamber. In addition to his work as senior partner of the law firm Prof. Dr.

Scherer, Partnerschaft mbB, which specializes in business law and governance, risk and compliance management (GRC), he prepares scientific legal opinions and acts as a judge in arbitration proceedings.

Since 2001, he has also worked as an insolvency administrator in various local court districts.

Prof. Dr. Scherer acts as compliance ombudsman as well as external compliance officer / quality management officer in various companies / corporations and is a sought-after speaker at management training courses in well-known companies as well as in the continuing education program of the broadcaster BR-alpha and the Virtual University of Bavaria (VHB).

In cooperation with TÜV, he designed the renowned and accredited part-time master's program in Risk Management and Compliance Management at the Technical University of Deggendorf, which has been running for 12 years, and is active as an external assessor in the (system) accreditation of continuing education programs.

Since 2012, he has headed the International Institute for Governance, Management, Risk and Compliance Management at the Deggendorf University of Applied Sciences as a competence center in his capacity as Chairman of the Board of Directors.

He has also been a member of the Advisory Board of the Institute for Risk Management and Regulation (FIRM), Frankfurt (www.firm.fm) since 2015.

Likewise, since 2016, member of the DIN Standards Committee Services (Working Committee Human Resources Management NA 159-01-19 AA) for the development of ISO/DIN standards in human resources management and since 2017, member of the delegation ISO TC 309 Governance of organizations (Working Committee Governance and Compliance NA 175-00-01-AA for the development of ISO/DIN standards in the field of corporate governance, compliance and whistle blowing).

Likewise since 2016: Technical leader of the User Group "Sustainable Corporate Governance and Compliance" of the Energy Forums Leipzig and since 2018 member of the Working Group 252.07 of Austrian Standards International for the development of an ÖNORM 4900 ff. (Risk Management System Standards).

His research and practice focuses on sustainability (ESG/CSR), managerial liability, governance, risk and compliance management, integrated human workflow management systems and digitalization, as well as contract, product liability, restructuring and insolvency law, labor law and human resource management.

Prof. Dr. Scherer is in the field of applied research and solutions / tools in the area of ESG/GRC, digitalization and integrated workflow management systems shareholder-managing director of Governance-Solutions GmbH and supervisory board member in various companies and foundations.



Dipl.-Kfm. Prof. Dr. Andreas Grötsch

Attorney at law, tax consultant, tax law specialist, international tax law consultant

Prof. Dr. Grötsch studied business administration and law in Munich and received his doctorate in criminal tax law under Prof. Dr. Joecks.

Prof. Dr. Grötsch has been a lawyer and tax advisor at the law firm Wannemacher & Partner (www.wannemacher-partner.de) since November 1998 (of which he was a partner from 2006). Wannemacher & Partner is one of the most renowned law firms in Germany in the field of criminal tax law and tax procedural law and is regularly recognized as a leading law firm by JUVE, FOCUS, Wirtschaftswoche and Handelsblatt magazines.

His work in the firm focuses on advising corporate bodies and employees as well as private individuals in the areas of criminal tax law, tax procedural law and tax compliance. He represents the entire range of small or simply structured companies and their executive bodies and employees, as well as assisting clients in the currently largest criminal tax proceedings in Germany, such as the Cum-Ex and Goldfinger proceedings. His advice also includes the complex of preventive criminal tax law and self-disclosure advice.

In addition to his work as a lawyer, Prof. Dr. Grötsch successfully passed the examinations as a tax advisor, tax lawyer and consultant for international tax law.

Since 2020, Prof. Dr. Grötsch has headed the Chair of Tax Compliance, Criminal Tax Law and Corporate Social Responsibility at the Deggendorf University of Applied Sciences.

In the years 2005-2019 he was a lecturer for criminal tax law at the University of Osnabrück.

Since 2009, he has also been a member of the examination board of the State Ministry of Finance for the oral tax advisor examination.

He has been giving various lectures in the areas of taxation, criminal tax law and tax compliance for many years.

Research and activity focus:

- Corporate Social Responsibility
- Criminal Tax Law
- Tax procedural law
- Tax-Compliance

Numerous publications in the fields of:

- Criminal Tax Law
- Corporate Social Responsibility

The publications (available for free download) can be found at www.gmrc.de/publikationen.

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For Interview: Prof. Dr. Scherer: "GRC in practice - Of resilience and sustainable action"
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