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Integrated Corporate Social Responsibility (CSR)/ Sustainability Management System[1]

Dedicated to Prof. Dr. Roland Zink, our dear colleague and expert for ecological sustainability at the Deggendorf Institute of Technology: Get well soon!

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ABSTRACT

If you have to report about your activities due to Corporate Social Responsibility (CSR) or Sustainability, you need some benchmark: What is the "recognized state of the art"?

Since companies/organizations all over the world orient themselves towards various popular (international) standards/codes (ISO/COSO/IDW/DIIR/etc.) when implementing a management system, these standards/codes also serve as a reference for this work.
For this reason, the "Universal Standard Integrated Corporate Social Responsibility (CSR)/Sustainability Management System" [1] attempts to show that most standard works are based on a common denominator, although they may differ in structure or wording ([2], Vorwort/Preface).

Da sich weltweit Unternehmen/Organisationen bei der Implementierung eines Managementsystems an diversen populären (internationalen) Standards/Codices (ISO/COSO/IDW/DIIR /etc.) orientieren, dienen diese auch als Referenz für dieses Werk.
Daher wird versucht, mithilfe eines „Universal-Standards Integriertes Corporate Social Responsibility (CSR)-/Nachhaltigkeits-Managementsystem" aufzuzeigen, dass die meisten Standardwerke auf einem „gemeinsamen Nenner" beruhen, wenngleich sie auch in Aufbau oder Formulierungen differieren mögen.

KEYWORDS

Corporate Social Responsibility, sustainability, integrated management system, universal standard

Corporate Social Responsibility, Sustainability, Integriertes Managementsystem, Universalstandard

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1. Scope of application of standards for an "integrated CSR/sustainability management system" – requirements arising from law, jurisdiction, "recognized state of the art of science and practice" and standards [3]

The provisions/requirements of this CSR/sustainability standard are applicable to all types of companies or organizations (public law, private law, profit/non-profit organizations) irrespective of size, structure, nature and complexity.

A CSR/sustainability management system must primarily meet the requirements of law and jurisdiction as well as the "Recognised State of the Art of Science and Practice" ([3], Point 1).

Mandatory sustainability reporting – the so-called *CSR reporting obligation* – was introduced in Germany in 2017 for capital market-oriented companies with more than 500 employees, EUR 40 million in sales and/or a balance sheet total of EUR 20 million (Art. 289 b of the German Commercial Code [HGB]) (see e.g. [4]). The *CSR reporting obligation* is based on the EU Directive 2014/95/EU. The Sustainability Report is a non-financial corporate report and is based on the guidelines of the Global Reporting Initiative (GRI). It must also be included in the management report. The minimum requirements to be addressed in the sustainability report are environmental, social and labor concerns, respect for human rights and the fight against corruption and bribery. ([5], p. 89 f.) The *CSR report* does not have to be externally audited. When companies decide to conduct an external audit [6], the audit result must be disclosed from the 2019 financial year onwards [7].

Due to the **"duty of legality" of the management** and the **requirements for a "conscientious" managing director, executive board, supervisory board, merchant** (Art. 43 of German Limited Liability Company Act [GmbHG], Art. 93, 116 of German Stock Corporation Act [AktG] , Art. 347 German Commercial Code [HGB]), etc. as well as the **duty** according to Art. 130, 30 of the German Law on Regulatory Offences [OWiG] to take **precautions against breaches of duty** in the company, an appropriate, adequate organization must be maintained, which enables legally secure, sustainable corporate management and supervision ([8], Point 1).

Numerous individual laws and jurisdictions deal with *mandatory areas* of CSR and sustainability, for example environmental law, labor law, occupational health and safety law, criminal law and administrative offence law, and many more.

Thus, a **compliance and personnel management system already represents a significant and essential part of CSR and sustainability.**

As long as an environmental management system (see e.g. [9]) is also integrated herein, a large part of the requirements of the CSR/sustainability management system should be fulfilled.

As a rule, **standards** are not binding requirements but, under certain circumstances (!), **reflect** the **"Recognised state of the art of science and practice"** at the time of enactment. They provide assistance with the question of **how** the relevant area should be conceived and implemented. [8]

2. Normative references and tools ([2], Point 2; [10]; [11], Point 2)

A large number of different standards exist for CSR/sustainability management systems [7]:

- ***German Sustainability Code*** *(Deutscher Nachhaltigkeitskodex [DNK])* [12]
- ***Global Reporting Initiative*** *(GRI):* The *GRI* standards cover more than 120 criteria [36]. The indicators are divided into four areas: universal standards, economic standards, environmental standards and social standards ([14], p. 171).
- ***UN Global Compact:*** This is the most important initiative for responsible corporate governance. By the 10 principles – consisting of human rights, labor standards, environment and anti-corruption – and the development of a culture of integrity, many different companies and organizations contribute to establishing a sustainable global economy. This also guarantees long-term success. ([15], p. 723 f., [16])
- ***OECD Guidelines:*** The *OECD* Guidelines recommend companies how to behave responsibly with regard to the environment, transparency, labor relations, competition, consumer protection, technology transfer, corruption and taxes [17, 18].

Sustainability standards can be considered, on the one hand, at the organizational level, and, on the other, at the product level:

- ***EMAS*** stands for *"Eco-Management and Audit Scheme"*. ([19], p. 310 f.)
- ***ISO-Norm 50001*** [20]
- ***ISO-Norm 14001*** [21]
- ***Ökoprofit*** *stands for "ecological project for integrated environmental technology".* [22, 23]
- ***EU-Eco label*** [24]
- ***EU-Energy label*** [25]
- ***PEFC-certificate*** [26]
- ***UTZ-certification*** [27].

The organization / company should assess on the basis of a company, environment, interested-parties and risk / opportunity or SWOT analysis which management system(s) it has to set up and which standards are to be used as a reference for this purpose [28].

The relevant tools (tools / work aids) and methods according to the "Recognised State of Science and Practice" in the field of CSR and sustainability must be known and applied appropriately.

For example, the *process-oriented* approach of current (CSR / sustainability) standards is required: Special sustainability processes should be implemented and be effective.

In addition, the relevant business, core, management and support processes of an organization should, in turn, meet sustainability requirements.

In the case of outsourcing or internal/external delegations, care must be taken to ensure that the delegate retains overall responsibility in the form of a monitoring responsibility, even in the case of proper delegation, and encourages the recipient of the delegation to behave in a dutiful and sustainable manner ("Business Partner / Supplier Screening").

3. Explanation of relevant terms ([2], Point 3; [11], Point 3; [29])

The terms required for an integrated CSR / sustainability management system **must** be known, and the employees concerned **must** be trained accordingly.

There is no uniform definition of sustainability. Most often, the definition from the *United Nations Brundtland Report* (1987) is used ([30], p. 14): *"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs"* [7].

4. Context of the organization, objectives, value contribution, field of application, structure and components of the integrated CSR / sustainability management system ([2], Point 4; [11], Point 4; [31])

Context of the organization [2]
The corporate framework (with corporate strategy, policy, organization, communication, documentation) derived from the analysis of the company, the environment and the requirements of the "interested parties" **ensures a holistic, uniform approach in the various areas of the company,** including corporate social responsibility (CSR) / sustainability [2].

Objectives of the organization and the CSR / sustainability management system [2]
Broken down from organization-wide vision, mission statement, objectives, corporate strategy and planning to the area of integrated CSR / sustainability management systems, binding and voluntarily adopted management goals and strategies must be documented, planned and communicated in a measurable and verifiable way (SMART).

The **objectives of the Integrated CSR / Sustainability Management System** are (not exhaustive):

- Compliance with mandatory requirements and
- in the area of the scope of decision-making: appropriate decisions and planning as well as the control and monitoring of necessary measures which promote the sustainable increase of the company value as well as the fulfilment of management requirements and the achievement of stakeholder satisfaction, *in particular in the area of CSR and sustainability.*

- **Identifying, assessing and controlling risks (hazards and opportunities** or the impact of uncertainties on the achievement of business objectives) in order, in the best case, to adequately reduce the number and extent of hazards caused by weak points in the integrated CSR / sustainability management system and to seize opportunities, and
- **to detect and control management objectives deviations and/or violations** that cannot be completely ruled out despite a functioning integrated CSR / sustainability management system at an early stage.

Value contribution [2]
A positive value contribution can only be achieved at a certain **degree of maturity** of the integrated CSR / sustainability management system. **In this respect, the degree of maturity must be measured and brought into an appropriate range.**

Development of the Integrated CSR and Sustainability Management System – The integrative elements and necessary components

Compliance as a cross-departmental function [2]
Since all sustainability issues to be integrated (environment / working conditions / etc.) primarily have to meet mandatory requirements, *compliance* as a cross-sectional role represents the first integrative element of an integrated CSR / sustainability management system.

Components of the CSR / Sustainability Management System [2]
The various standards for management systems can be divided each into a **manageable number of components** (e.g. environment analysis, documentation, resources, processes, etc.).

A closer look reveals that many components / requirements are redundant or at least analogous. This can also be proven by a synoptic representation [27]. The integrated CSR / sustainability management system also includes various components that are redundant or analogous to other management systems. The lack of relevant components can lead to a *significant lack of the CSR / sustainability management system.*

Components (tools/work aids) for integrated management systems
Introduction to an IMS
K1 Integration of insular management systems into an IMS on the basis of (universal) standards (ISO, COSO, IDW, DIIR and such)
K2 Comprehensible definition of relevant IMS-related terms
K3 Legal framework for an IMS and legal register / cadastre
K4 Tools and methods in the IMS
K5 IMS concept with objectives, value contribution, target-actual comparison, evaluation, demand for action with required resources, decision, projecting and IMS description
Analysis of the company, the business environment and so on, and the corporate framework
K6 Company analysis
K7 Analysis of the business environment
K8 Analysis of the interested parties
K9 Evaluation of the analysis (e.g. SWOT analysis) and resulting measures
K10 Vision, mission, mission statement, objectives, strategy, planning and politics
K11 Organizational framework, legally secure, process-oriented organisation

Figure 1: Components (tools) for an integrated CSR and sustainability management system (excerpt)

The initial implementation, as well as periodic or event-related review of the implementation and / or effectiveness of the individual components of the CSR / sustainability management system, must be ensured.

Risk management as cross-departmental function [2]
Since every standard for any kind of "management system island" from the many subject areas of CSR / sustainability requires that a **risk management process be established** in order to identify, assess and control the dangers and opportunities (risks) of the respective area (cf. the synopsis), risk management is ideally suited to integrate the various subject areas.

The CSR risk analysis and CSR management system process must be planned, implemented and efficient and includes the identification, assessment and control of the hazards and opportunities (risks) that represent uncertainty for the achievement of CSR management objectives. In this way, the achievement of objectives is to be secured.

Business Continuity Management as cross-departmental function [2]
Business continuity management as part of the CSR / sustainability management system also represents a cross-departmental function across all process topic areas of the company: In all areas, a so-called business impact analysis must be used to determine which (CSR) processes are not allowed to fail over a relevant period of time in order to protect the company from damage threatening its existence or from *significant violations* of CSR / sustainability requirements.

The other functions of BCM (crisis prevention, management and communication) may also play an existential role in all areas (including CSR / sustainability).

Enhancement of the various management, core and support processes with components to meet the various CSR / sustainability requirements [2]

In practice, processes in various areas (finance, personnel, purchasing, IT, etc.) are often found only in the minds of "old hands".

Otherwise, visualized process steps with information (description of the step, person responsible, applicable documents) "on site" are already stored digitally.

In practice, however, very often the respective process steps still lack components that ensure that the requirements of CSR, sustainability, risk and compliance are met.

The processes are at the centre of the integrated CSR / sustainability management system in a network of relationships to many components.

Each process should be enhanced or digitally linked with the individually required resources (roles, authorizations, objectives, strategies, requirements, tools, responsibilities, etc.). This allows every employee to "do the right thing right".

For a **"true digital transformation"** of CSR / sustainability, it is necessary to bring to life the "non-lived components for fulfilling requirements" from laws, internal guidelines, standards, etc. via lived process flows. To this end, they must first be fragmented, "translated" into relevant requirements and measures for fulfilling the requirements, and the respective processes assigned to the relevant process steps. [32]

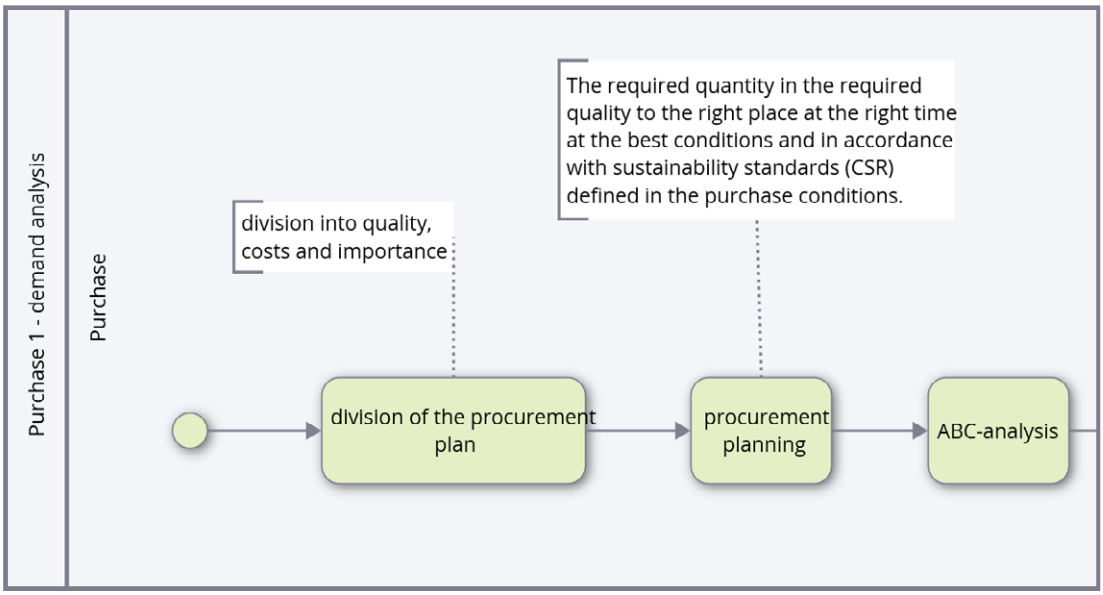

Figure 2: (Digitized) procurement planning, taking into account CSR / sustainability requirements

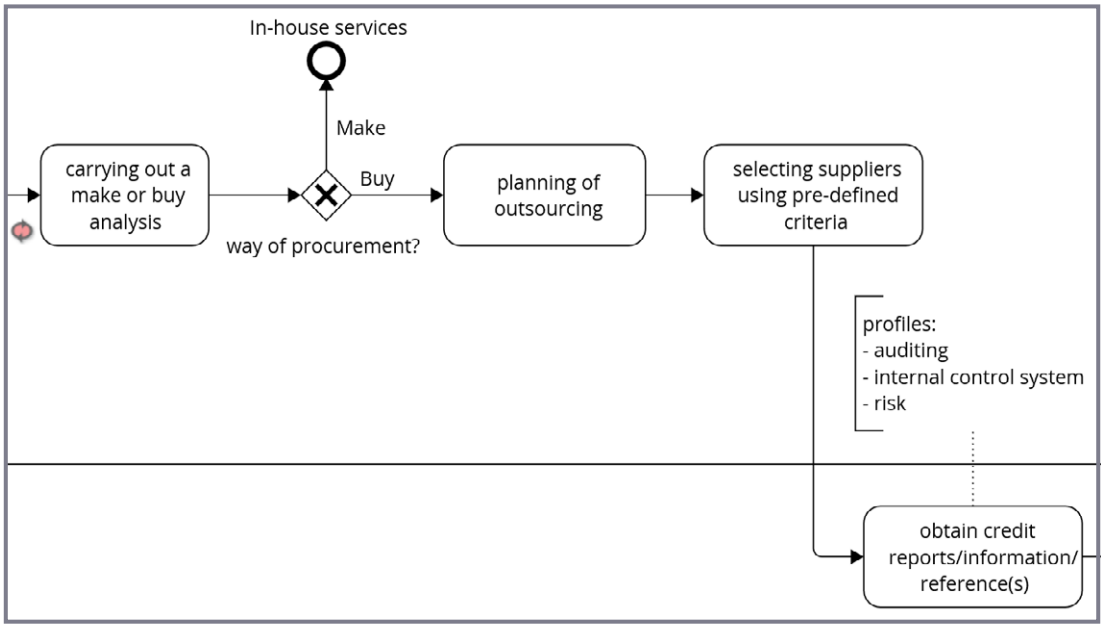

Figure 3: (Digitized) supplier selection, taking into account CSR / sustainability requirements

5. Leadership and commitment, policy and organization of the integrated CSR / sustainability management system ([2], Point 5; [11], Point 5; [33])

The top management (management / board of directors, etc.) must set an example by promoting the integrated CSR / sustainability management system:

It has to make transparent the components of the integrated CSR / sustainability management system presented in this standard, design them, implement them in the structure and process organization, ensure their effectiveness (to be lived), evaluation and monitoring, continuous adaptation in the event of internal and external changes and achievement of an appropriate degree of maturity, and communicate them internally and externally.

Top management has to understand the fundamentals of the integrated CSR / sustainability management system and has to be able to decide on the adequate use of appropriate tools and methods.

The commitment to integrated CSR / sustainability management must not only be "lip service" for superiors, but must be exemplified.

This e.g. is demanded by jurisdiction and all common standards.

The CSR Officer for the Integrated CSR / Sustainability Management System (*"CSR Officer"*) has special responsibilities:

He / she has to plan, define objectives, communicate and control, delegate and monitor the topic of the integrated CSR / sustainability management system in coordination with the management. He / she performs an interface and consulting function for CSR / sustainability issues in all other areas of the company as well as for company management.

The CSR officer is not solely responsible for the implementation and life of the requirements of the Integrated CSR / Sustainability Management System in the various areas of the company, as this task is rather assigned to the individual employee in his or her respective area of duties and responsibility and within the scope of monitoring of his or her superior.

Each employee is also a "manager of the integrated CSR / sustainability management system" or "CSR risk owner" in his or her area of responsibility, i.e. he or she must behave in a dutiful and risk-oriented manner within his or her area of responsibility. This must be communicated and monitored by supervisors.

This should also influence the respective job descriptions (interface responsibility) and target agreement discussions as well as assessments (also possibly within the framework of the incentive and sanction system).

By setting up an ombudsperson or whistleblower system or a similar institution, internal or external persons should be given the opportunity to ask questions on CSR / sustainability issues ("help desk function") or to give indications of impending or committed breaches of duty, while ensuring the desired anonymity.

Here the professional protection of secrets and the prohibition of seizure or exploitation by the ombudsperson or whistleblower plays an important role in effectively and legally safeguarding the anonymity of whistleblowers.

6. Planning of an *appropriate* integrated CSR / sustainability management system ([2], Point 6; [11], Point 6; 34])

First of all, the following must be investigated/ identified and evaluated:

- The various company-specific applicable, relevant and significant CSR / sustainability management system goals, requirements and regulations, as well as
- Measures for dealing with risks and opportunities that influence the achievement of objectives.

It must also be investigated, identified and evaluated:

- The need for action in response to current (and near future) requirements to achieve the objectives of the Integrated CSR / Sustainability Management System.

(CSR / sustainability, risk, QM, compliance, ICS, etc.) Requirements in structural and process organization, management and employees must be identified and evaluated. These may – but are not limited to – result from laws, regulations, jurisdiction, licenses, official requirements, judgments, agreements, binding standards, contracts (e.g. with customers or employees), internal guidelines and other obligations. The general obligation to observe at least the "Recognized State of the Art of Science and Practice" in business activities also results in various requirements for the tools and methods used as well as in process flows.

By target-performance comparison, gap analysis, scoring and prioritization, the need for action (ad hoc and continuous) must be determined, and a decision must be made on how it is to be processed, planned and implemented.

First, objectives and the value added to be achieved from entrepreneurial action will be defined, the strategy will be determined, and

the procedure will be planned. This can also be described as a strategic "planning phase" and corresponds to the "plan" phase of the *Deming* cycle.

The control and monitoring ensures with identification of the objectives, their requirements and measures to be carried out. In order to achieve these objectives, these functions work as well as with task management (to-do management), project management, etc. for a planned implementation.

They determine e.g. by target/actual comparisons whether deviations from the plan or changes in the environment or organization require corrective measures (which in turn are planned and controlled): Do, Check, Act.

7. Support: Implementation of the integrated CSR/sustainability management system and appropriate framework conditions ([2], Point 7; [11], Point 7]; [35])

The necessary *framework conditions* must be in place or created:

This may include supplementary regulations: For example, a "Code of Conduct" can be issued within the company if it has not been adopted yet (possibly also in another form): Policy/Mission ("Purpose")/Politics/"Tone from/at the top", "Code of Ethics", etc.). What is decisive is the content, not the designation: Some companies specifically and decidedly regulate compliance requirements, e.g. up to what value limit gifts may be accepted; others present their basic statements on governance/integrity/ethics/risk/compliance/quality management/etc.

A manual "integrated guideline management system" has a supporting effect here.

The *participation of employee representatives* (works council, etc.) must be taken into account.

It also includes the creation of new process flows (e.g. an integrated risk management process), or the enhancement of existing process flows (e.g. in purchasing/sales/finance/etc.) with components to meet, e.g. CSR/sustainability, risk and compliance management requirements.

It is also necessary that the working environment, materials and tools, infrastructure and competent personnel are available in order to achieve the objectives of the Integrated CSR/Sustainability Management System. The management must provide the resources necessary for an appropriate, lived Integrated CSR/Sustainability Management System.

Management and employees must be given adequate time to perform their duties.

The necessary appropriate logistical, infrastructural resources, such as appropriate work premises or tools, such as IT tools, must be provided.

As far as human resources are concerned, adequate quantity and quality must be ensured, both professionally and personally.

In this context, training and coaching play an essential qualifying role.

Regarding the topic "attitude/attitude change" to obligatory, CSR-oriented behaviour, the component sequence "transparency of aims/requirements", "knowledge, understanding, ability (cognitive element)", "willingness (emotional element)" as input and "goal-oriented action/fulfilment of requirements" as output must be considered.

With regard to competences in the company, an "intellectual capital statement" should be maintained. This includes, among other things, the presentation of required and existing knowledge and skills in the company, among management, employees and external service providers (e.g. in the supply chain or in outsourced activities). [36]

The management and the supervisory board must ensure that the company has an *appropriate awareness and a positive culture* regarding the integrated CSR/sustainability management system, which is exemplified above all by the managers.

Incentive and sanction systems should also take into account the promotion of proactive behavior towards an integrated CSR/sustainability management system.

The objectives and components, as well as other relevant information for "interested parties" of the integrated CSR / sustainability management system, must be *adequately communicated* to business partners and other stakeholders both internally and externally.

The *documentation* of the integrated CSR / sustainability management system must meet legal requirements and comply with the fundamental provisions of the corporate documentation.

If necessary, the responsible employees should be provided with *appropriate IT-based tools* to accomplish their tasks with success. This includes training to ensure competence in the correct use of these tools.

With regard to the integrated CSR / sustainability management system itself, attention must be paid to *emergency, crisis and continuity management* [37].

8. Operation: Implementation and effectiveness of the integrated CSR / sustainability management system ([2], Point 8; [11], Point 8; 38])

Everything that was conceived and projected **must now be put into practice**. Achieving the targets defined in the concept ensures an *effective control and monitoring system*.

Effectiveness by automation and workflow management

The goal of **"workflow management"** or digitization is to assign all tools / documents / actions / etc. to a suitable position in the overall workflow of the company or its processes, respectively to integrate them into it. This avoids a "shadow existence" of specifications that nobody observes, documents that nobody reads or controls that are not executed.

Automated processes or human actions guided by human workflows should ensure that the right thing is done correctly, and human errors are reduced as far as possible.

This approach could be much more effective than coaching and training, which are often very costly (time, money, and so on), but often have little effect.

9. Accompanying control, monitoring and evaluation of the integrated CSR / sustainability management system (by the "lines of defense") ([2], Point 9; [11], Point 9; [39])

The integrated CSR / sustainability management system must be *adequately monitored and evaluated* on a regular basis. If necessary, control measures must be implemented.

The monitoring and evaluation of the integrated CSR / sustainability management system itself is also carried out primarily internally by means of various functions, ideally "bundled" (controlling, compliance, internal audit, ICS, audit) [*see also the "Three lines of defense"*], but can also be subject to external monitoring (supervisory board, authorities, ["second" and "third party"] {certification} audits, etc.).

The degree of maturity, effectiveness (achieving objectives) and efficiency (economic efficiency) of the integrated CSR / sustainability management system must be continuously analyzed, evaluated and monitored by the responsible bodies. This includes the collection and evaluation of relevant information and the development and implementation of **(value-oriented) indicators** that help to measure the objects of **"monitoring"**.

These also include the consideration of **continuously emerging new internal and external requirements** for the integrated CSR / sustainability management system.

There are various methods / models for measuring the degree of maturity of a (CSR / sustainability) management system.*

An appropriate method shall be used.

* See COBIT degree of maturity model for IT systems, degree of maturity measurement according to the annex to ISO 9004, EDEN-Reifegradmodell, CMMI (Capabilities Maturity Model Integration), BPMM (Business Process Maturity Model), PEMM (Process Enterprise Maturity Model), ISO 15504 (SPICF), QMMG-Quality Management Maturity Grid, 8 Omega / Orca-Methode, "Industrie 4.0 – Reifegradmodell", etc.

10. Adaptation to weaknesses and changes in the organization and environment ([2], Point 10; [11], Point 10; [40])

Under the term *"nonconformity and corrective action"*, a ("case management") process must be installed and filled with life that does not detect imminent, but actual violations of CSR/sustainability management system principles at an early stage, evaluates them and initiates appropriate response measures.

Organizational and environmental changes must also be taken into account appropriately. [41]

When introducing an integrated CSR/sustainability management system, the degree of maturity, degree of obligation and value contribution along the P/D/C/A phases are initially negative and grow continuously into positive territory up to the saturation point!

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Prof. Dr. jur. Josef Scherer

Prof. Dr. Josef Scherer is a professor of corporate law (compliance), risk and crisis management, restructuring and insolvency law at Deggendorf Institute of Technology (DIT) 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, Dr. Rieger & Mittag partnership mbB, which is specialized in business law and governance, risk and compliance management (GRC), he prepares scientific legal opinions and acts as a judge in arbitration proceedings. In cooperation with the German Technical Inspection Agency TÜV he designed as a course director and lecturer the part-time Master's course Risk Management and Compliance Management at the DIT, which has been renowned and accredited for the past 10 years, and works as an external assessor for the (system) accreditation of further education courses. Since 2012, he has been the director of DIT's International Institute for Governance, Management, Risk and Compliance Management as a competence center. He has also been a member of the advisory board of the Frankfurt-based Institute for Risk Management and Regulation (FIRM) since 2015 (www.firm.fm). Since 2016 he is a member of the DIN standards committee for services (working committee for personnel management NA 159-01-19 AA) for the development of ISO/DIN standards in personnel management and since 2017 member of the delegation ISO TC 309 Governance of organizations (Working Committee on Governance and Compliance NA 175-00-01-AA for the development of ISO/DIN standards in the areas of corporate management and supervision (corporate governance), compliance and whistle blowing). Prof. Dr. Scherer is the managing partner of Governance-Solutions GmbH in the field of applied research and solutions/tools in the area of GRC, digitization and integrated workflow management systems.

Rechtsanwalt Prof. Dr. Josef Scherer ist seit 1996 Professor für Unternehmensrecht (Compliance), Risiko- und Krisenmanagement, Sanierungs- und Insolvenzrecht an der Technischen Hochschule Deggendorf. Zuvor arbeitete er als Staatsanwalt an diversen Landgerichten und als Richter am Landgericht in einer Zivilkammer. Neben seiner Tätigkeit als Seniorpartner der auf Wirtschaftsrecht und Governance, Risiko- und Compliancemanagement (GRC) spezialisierten Kanzlei Prof. Dr. Scherer, Dr. Rieger & Mittag Partnerschaft mbB erstellt er wissenschaftliche Rechtsgutachten und agiert als Richter in Schiedsgerichtsverfahren. In Kooperation mit dem TÜV konzipierte er als Studiengangsleiter und Referent den seit 10 Jahren renommierten und akkreditierten berufsbegleitenden Masterstudiengang Risikomanagement und Compliancemanagement an der Technischen Hochschule Deggendorf und ist als externer Gutachter bei der (System-)Akkreditierung von Weiterbildungsstudiengängen tätig.Seit 2012 leitet er als Vorstand des Direktoriums das Internationale Institut für Governance, Management, Risk- und Compliancemanagement der Technischen Hochschule Deggendorf als Kompetenzzentrum. Außerdem ist er seit 2015 Mitglied des Beirates des Instituts für Risikomanagement und Regulierung (FIRM), Frankfurt (www.firm.fm). Ebenso fungiert er seit 2016 als Mitglied des DIN-Normenausschusses Dienstleistungen (Arbeitsausschuss Personalmanagement NA 159-01-19 AA) zur Erarbeitung von ISO/DIN-Standards im Personalmanagement und

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Patricia Kollmann (B.A.)

Patricia Kollmann graduated from the DIT with a Bachelor's degree in Business Administration and wrote her Bachelor's thesis on "An Integrated Sustainability (CSR) Management System using the Supply Chain as an Example" under the supervision of Prof. Dr. Josef Scherer. Since October 2019, Patricia Kollmann has been studying for a Master's degree in "Business Administration – Entrepreneurship & Social Innovation" at the Catholic University of Eichstätt-Ingolstadt.

Patricia Kollmann absolvierte ihr Bachelorstudium in Betriebswirtschaft an der THD und schrieb ihre Bachelor-Arbeit über „Ein Integriertes Nachhaltigkeits-(CSR-)Managementsystem am Beispiel der Supply Chain“ unter der Betreuung von Prof. Dr. Josef Scherer. Seit Oktober 2019 studiert Frau Kollmann den Master „BWL – Entrepreneurship & Social Innovation“ an der Katholischen Universität Eichstätt-Ingolstadt.

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Ann-Kathrin Birker (M.A.)

Ann-Kathrin Birker finished her teacher training and Bachelor of Education with a focus on economics/mathematics at the University of Passau in 2016. Subsequently, she completed the module studies Business Administration for graduate teachers" as well as the part-time Master of Arts Risk and Compliance Management at the DIT. Her master thesis was about "Integrated Management Systems 4.0 with special consideration of personnel risk management 4.0, knowledge management and behavioral economic approaches in the area of organizational psychology". Since the successful completion of the master in early 2019, Ann-Kathrin Birker has been working as a research fellow at the International Institute for Governance, Management, Risk & Compliance. In addition, she acts as a consultant in the team of the Governance Solutions GmbH, a management consultancy specializing in the digitization of integrated GRC workflow management systems.

Ann-Kathrin Birker schloss im Jahr 2016 ihr Lehramtsstudium sowie den Bachelor of Education mit den Schwerpunkten Wirtschaftswissenschaften/Mathematik an der Universität Passau ab. Im Anschluss absolvierte sie das Modulstudium „BWL für Lehramtsabsolventen" sowie den berufsbegleitenden Master of Arts „Risiko- und Compliancemanagement" der Technischen Hochschule Deggendorf. Ihre Masterthesis behandelte das Thema „Integrierte Managementsysteme 4.0 unter besonderer Berücksichtigung von Personal-Risikomanagement 4.0, Knowledge-Management und verhaltensökonomischer Lösungsansätze im Bereich der Organisationspsychologie". Seit dem erfolgreichen Abschluss des Masters Anfang 2019 ist Ann-Kathrin Birker als wissenschaftliche Mitarbeiterin am International Institute for Governance, Management, Risk & Compliance beschäftigt. Daneben fungiert sie als Consultant im Team der „Governance Solutions GmbH", einer auf Digitalisierung von Integrierten GRC-Workflow-Managementsystemen spezialisierten Unternehmensberatung.

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