



Diversity in Europe

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*« These strangers in a foreign World  
Protection asked of me-  
Befriend them, lest yourself in Heaven  
Be found a refugee »*

*« Ces Etrangères, en Monde inconnu  
Asile m'ont demandé  
Accueille-les, car Toi-même au Ciel  
Pourrait être une Réfugiée »*

**Emily Dickinson** (Quatrains II-2, 1864-65, Amherst, Massachusetts, Etats-Unis)  
**traduction en français de Claire Malroux** (NRF, Poésie/Gallimard, Paris, 2000)

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## Diversity in learning

The Institute for Research and Information on Volunteering (Iriv) has published since September 2016 a newsletter dedicated to migration- *Regards Croisés sur la Migration*.

The first issues (September 2016 - March 2018) were dedicated to a comparison between Paris and Berlin based on testimonies gathered among migrants interviewed in the two European capital cities. Since 2018, our newsletter has been entitled “Diversity in Europe”. Its main aim is now to tackle the issue of diversity- the motto chosen by the European Union (EU) since 2000 and in 2004 after the last biggest enlargement of the European Union (from 15 to 25 EU members).

The first issue (November 2018) was focussed on diversity at school with Rotterdam (in the Netherlands) whose inhabitants coming from abroad represent more than 70 % of the total population which is both a challenge and an opportunity to experience new approaches. Paris also has in its schools very diverse students in its classrooms.

The second issue (March 2019) was dedicated to religious & cultural diversity, with a focus on the Jewish community. If the Judaeo-Christian roots of the European Union are obvious, the European Union is a secular project with a genuine cultural identity open to all religions- “*United in diversity*”. This issue suggested a comparison between Paris and Thessaloniki, two cities sharing an history of troubled times during World War II.

The third issue (November 2019) tackled the issue of interreligious dialogue with articles on diversity in Switzerland and France. This is especially important in secular countries where all religions have to be respected together with the right to be free from any religious belonging or belief. A “republican” approach has allowed a civil peace for the past century in most of our European societies (but during World War II).

The fourth issue (March 2020) was focused on Education and Interfaith dialogue among multicultural countries. A first article analysed diversity inclusion in the USA, insisting on the necessity to enhance a “glocal diversity mindset”. A second article reminded of the example of Sarajevo, a city of peaceful existence between Jews, Muslims, Orthodox Serbs and Catholic Croats in a European country, Bosnia, with a historical “multifaceted, universal identity” that was brutally treated during the bloody Balkan war (1992-1995).

The fourth issue (March 2020) is dedicated to education and interfaith dialogue in multicultural countries. A first article looks at inclusion and diversity in the United States. A second article recalls the example of Sarajevo, a model of peaceful existence between religious communities.

The fifth issue (November 2020) addresses diversity in the Mediterranean. The first article discusses the eastern part of the Mediterranean region, a crossroads between Europe, the Middle East, Africa and Asia. The second article discusses the contradictory strategies in the Middle East and the role of the European Union

The sixth issue (March 2021) discusses artistic diversity and intercultural education. The first article presents Mexico and the great wealth of its craftsmanship. The second article discusses intercultural dialogue and intercultural education.

The seventh issue (November 2021) illustrates francophone diversity. Diversity is at the heart of the Francophonie (first article), which has many facets, including literature (second article).

This eighth issue is dedicated to Ukraine under war. It suggests a reflection on the diversity in learning- as money is always crucial in a war, the profession of chartered accountant who mobilizes many skills may be seen as a key person (first article); the grid of analysis for war at stake in the 21<sup>st</sup> Century is also meaningful for better understanding unpleasant and conflictual experiences which can be seen as real *casus belli* (second article)

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## Diversity of skills and learning- the example of chartered accountant, diversity in accountant and finance

Recognized as a “knower” in law and accounting and financial rules of companies in a broad sense, the chartered accountant intervenes on all economic and financial issues. Its proximity to the leaders and its immersion in daily reality allow a perfect understanding of the stakes, the trades and the operating modalities of the structures. He/she becomes a consultant to help steer the entity and its development, recommend and support, solve, etc. but above all understand and analyses to adapt its recommendations considering the ecosystem of the structure (organization, human capital, economic model, finance, lawyers, notaries, banks, etc.)

The chartered accountant is one of the best placed professionals to train, support and mentor economic players. Some of his/her supporting actions correspond to the experiential learning described by David Kolb, as «the process by which knowledge is created through the transformation of experience» (1). His/her knowledge and experience enables him/her to optimize the financial practices of organizations. He/she then becomes a “trainer” to improve the practices of economic actors, tools and understanding of financial and economic data.

For some assignments, the chartered accountant also develops a reflexive thinking described by John Dewey (2) that enables him/her to support their clients to progress. “to link one’s actions with their consequences, to gradually enter a relatively predictable world, where one can then project oneself into the future, to set goals, as well as the possibility of taking action to achieve those goals... For Dewey, there can be no learning outside the experience... which is always built during the subject’s activity and thus presupposes a commitment of the subject in that activity. It requires the learner to act, experience the consequences of his action and cognitively develop the link between the two.”

For example, during a financial audit of a project, financed by public funds, and implemented by an international solidarity organization (ISO), the expert carries out a mission to control the right use of funds for the public donor but, may also develop its intervention with a mission of accompaniment and improvement of tools and practices of financial monitoring of projects of the ISO. These audits provide an opportunity to take stock of the internal organisation of the entities and their partners to ensure that financial flows are properly monitored and that existing procedures ensure the reliability of financial information, particularly in the context of projects involving several countries with many partners

Often the rules and procedures put in place by the ISO are not satisfactory. On the one hand, they do not know enough about the specific requirements of funders; their tools are incomplete or not efficient enough, particularly for the monitoring of partners abroad. On the other hand, the internal organisation may be insufficient or not respected by the project managers due to lack of internal training or homogeneity of procedures. Funders are aware of this. Almost all of them require, as a reference, a "management letter" to note the points to be improved and to make recommendations during the checks, so that the structures put in place the appropriate tools. Since 2016, the Agence Française de Développement (AFD) has been requesting from the outset a scoping meeting between the auditor and the ISO, to set the financial rules and prepare the final financial audits (3).

The experience of an audit is often significant for entities. To obtain all the funding requested, they must adapt to new requirements that will enable teams to: update their knowledge of conventional financial rules essential to meet the obligations of donors; work to improve their tools for financial monitoring of budgets and justification of expenditures made; be vigilant on financial and operational relations with their partners in the countries of intervention (conventions, tools, advances, etc.) ; and facilitate the completion of the final financial report through better traceability of financial flows and cross-referencing with accounting. The ISO often draws positive lessons from the difficulties encountered during a project audit. They are working on their practices to build on this experience for future audits. Other examples could be cited, because even a simple task of setting up accounting is a learning experience. Regular review, comments and corrections made to ensure reliable accounts help the company and the employees concerned to make progress.

The public accountant plays a formative role throughout his/her relationship with his/her clients to improve his/her collective and individual skills. In its advisory role, it responds to diverse and varied requests, informs them of legislative developments that concern them, accompanies them in structural developments, etc. The profession of chartered accountant is therefore a demanding profession in terms of training, both academic and practical. He/she must regularly update his /her knowledge in many fields because of the constant changes in the business world. This requires staying sharp and vigilant in the face of multiple possible internal and external mutations.

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## Diversity in Learning- *casus belli*

The last World War ended in 1945, but conflicts have never ceased in the world, even in Europe with the Balkan War that ended with the 1995 Dayton Accords that seems to be reborn from its ashes in 2022 with the Serbian secessionist ambitions in Bosnia (1).

During the Russian attack on Ukraine on 24 February 2022, the courageous Ukrainian President Volodymyr Zelensky, in a very personal appeal to the Russian people, recalled the three forms of war that coexist in the 21st century (2). The first is the «hot» war with direct clashes on the ground, belligerents who use conventional means with increasingly sophisticated weapons that do not leave much chance to their opponents

The second form is the «cold war» which opposes two camps with clearly distinct values and a completely different conception of human being and society. The Western camp, composed of liberal democracies defending the values of justice, freedom, pluralism and respect for human rights, faced for nearly 50 years (1945-1989) the Soviet camp (USSR) characterized by satellite countries gravitating around a dominant country, led by a single party, served without soul and a great servility by apparatchiks, at the expense of an oppressed population, without freedom and without any voice .

A more modern war is called a hybrid. It is not frontal but uses all of Company 3.0's weapons to attack or rather harass "targets" - cyber attacks against centers of power, cyber harassment against designated groups, massive campaigns of misinformation. This is the propaganda of authoritarian countries (Russia, China, Turkey, etc.) intended to undermine the bases and trust of democracies by contaminating public opinion. All weaknesses identified in democratic societies (social or extremist movements, real blunders, demonstrations of all kinds) are immediately exploited. Manipulation is the key word, of souls and spirits.

Geopolitics often allows us to reflect on our own experiences. This reading grid of current wars can be a meaningful framework of analysis and reflection for our own learning. The "Hot Wars" correspond to open conflicts that one may have experienced in one's personal or professional life. These are the easiest conflicts to analyse, especially after the end of the fighting – the reasons for the conflicts, the actors involved, the evolution and ultimately the outcome. Whatever the outcome of the battle, we learn from it.

Cold wars correspond to tensions that one may have felt in one's social or professional life with a special human type that one has often identified very early, from childhood or adolescence, with whom there will always be an incompatibility of mood. We can work with these profiles and even socialise with them but always keep them at a distance

Hybrid wars are the most difficult. We don't recognize them right away, because there is no real issue, we lack of vigilance. They often take the form of exchanges on the Internet where virtuality seems a protection. The experience is not real, no doubt that in «real» life, we would have been cleverer, signals would have been more obvious. Sometimes these virtual exchanges become real encounters. We are then surprised by the difference between what we had imagined and reality. The danger of hybrid wars is that the «targets» are deceived not by the story they are told (storytelling), but by the one they themselves have imagined. A "virtual" manipulation uses the weak points or the less vigilance of its "targets" who actively participate without suspecting the machination, consenting victims in some way. Curiosity is a reason, sometimes a taste for miracle. Manipulations, when they are truly malicious, can have dramatic consequences for young people, fragile, without reference points, who can adhere to extremist theses and become easy prey. But these are exceptional and radical cases. The manipulation has a hundred shades of grey.

The experience of «real» war is much more radical and allows to relativize one's personal wars which suddenly seem very derisory. The Ukrainian population is preparing to live one of the most dramatic experiences in its history since the starvation imposed by the USSR of Stalin which had caused the death of more than 3 million Ukrainians between 1931 and 1933 (3). The motivation of the Russian aggressor in 2022 is inexplicable, the Ukrainian president did not want to believe it until it was triggered on February 24.

Violence or brutality that seems blind or unexplainable can appear irrational. Yet there is always a logic in human behavior, even from a madman or a paranoid. Trying to decipher the profound reasons, sometimes personal but not always, for "aggressors" is the best lesson one can learn from unpleasant experiences. The main thing is not to repeat our mistakes but above all to prepare ourselves for a new attack that will not fail to happen. A warned man or woman is worth two – *Si vis pacem para bellum*.

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