The added value of auditing in a non-mandatory environment
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Being confronted one time too many by a close friend how often I talked about having a dream of writing a dissertation, I started picturing myself becoming an old man still ‘stuck’ in the phase of only dreaming of writing a dissertation. Not wanting to end up in that situation, I decided some years ago to live up to that dream and actually start doing it! Although I knew that writing a dissertation is not a short term project, it turned out to be hard to imagine the barriers you have to overcome during the process. But I was fortunate to be surrounded by a supportive environment which largely contributed to the realization of this dissertation. First, I would like to thank KPMG for giving me the opportunity and the support to start working on my phd-project. Also, I owe an immense debt to my promoters, Philip Wallage and Marleen Willekens for their continuous support, ideas, encouragement and remarks on the various drafts of this dissertation. Besides my promoters, I thank the members of the dissertation committee, Peter Eimers, Hans Gortemaker, Robert Knechel, Henk Langendijk, Hans Leenaars and Brendan O’Dwyer, for their interest in the research and the promptly evaluation and approval of the manuscript. I am also indebted to Hans van der Heijden and my brother Barend for their efforts to read parts of the manuscript of this dissertation with care and to offer me with helpful criticism and suggestions. I am also very grateful to my colleagues of KPMG, both at the Department of Professional Practice and KPMG SME Advisors. Especially I like to sincerely thank my KPMG-colleagues Pieter Hoogerbrugge, Huib Maas and Jan Willem Kuypers for their support and confidence in a successful completion of this dissertation and a shared belief in the bright future of SME auditing. Thanks are also due to the colleagues at the Faculty of Business and Management at the University of Applied Science Utrecht, especially Jan Klingen, the managing director of the Research Centre for Innovation & Business. Also I want to thank my family and friends for their ‘mental’ support in times when the ‘phd-road was bumpy’ and the path to phd-finalization showed signs of a ‘fata morgana’: they accepted periods of both mental as well as a physical absence on my part during the writing process of this dissertation. Finally, I want to express my sincere gratitude to my wife Astrid, her belief, support and back-up has motivated me to persevere through the tough times. And my two lovely girls, Maxime and Laura, for enduring a father who is ‘writing a book’, but who also wants to challenge them to dare to live the life of their dreams.

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