The behavior of assurance professionals
Bik, O.P.G.

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Acknowledgments

In the initial stages of my explorations while starting my PhD research, I came across the following quotation from Nancy Adler (2002):

*A cultural orientation describes the attitudes of most people most of the time, never of all the people all of the time*

This statement intrigued me. Behavior and attitude are apparently not something generic but are driven by many factors, culture being one. At the same time, in my daily work I increasingly observed the tendency to try to manage organizational behavior through rules, codes and other more formal control mechanisms. The book before you reflects my explorations through the world of culture and behavior, and the interaction between the two. This endeavor gave me a couple of quite intense and very interesting and insightful years – years in which I was given the opportunity to meet a lot of inspiring people, read many interesting papers and books, and learn to deal with many challenges along the way, big and small, professional and personal. Furthermore, it provided a fruitful ground for me to apply my knowledge in this area of culture and behavior in my professional. In other words, this PhD study enriched my personal, academic, and professional development tremendously.

There are many people to thank for this. First of all, I have become greatly indebted to my intellectual mentors: Jaap van Manen, Slawomir Magala, and Reggy Hooghiemstra. The first time I met Jaap was for an interview for my Master thesis. I came out the room badly injured while it took Jaap only the first half an hour or so to diligently explain why and how I was looking at the research matter from all the wrong perspectives. Only later did I come to realize that that interview was the start of an enriching and inspiring “apprenticeship”. Enriching in the sense that I always came out of the room with more ideas than the questions I had entered with. And inspiring because, one way or another, these many ideas turned out most of the time to be not too bad at all and guide the way. Jaap, of course, already knew this, but it oftentimes took me just a little longer to work out. Jaap has been, and still is, a great teacher to me in many ways. I am greatly indebted to Slawomir for providing so many rich perspectives on a world that intrigued me so much, but of which, as it turned out, I knew so little of: the world of cross-cultural management and competence. Slawomir gave me the opportunity to put two worlds together and has continuously put his trust and support in the good outcome, while having a sharp eye for my professional context. Most importantly, Slawomir was able to give meaning to many of the conceptual matters we discussed. Reggy has been my scientific conscience, beacon and sounding board throughout the study. I am greatly indebted to him for his unconditional support and guidance and for sharing so much of his knowledge, apart from his moral support that was so needed from time to time. This thesis would not have been where it is now without Reggy.
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This research would not have been possible without the cooperation of the international accounting organization which is the subject of this study. With their support they have set a shining example of how academic research conducted within the daily practice of a corporate firm can work out well and add to the practical relevance of the academic knowledge gained. I would like to thank all those of the international accounting organization throughout the world who have participated in one of the 35 interviews and/or have made this study possible.

As a part-time PhD student at the University of Groningen, combining my research with a “real job” at PricewaterhouseCoopers, successful completion would have been against all odds without the support of many within both the university and the firm. I want to thank the many colleagues at PricewaterhouseCoopers who have supported me and have made it possible for me to spend such considerable amounts of time on my thesis during a long period of time and with an uncertain outcome. I especially want to thank Peter Eimers and Gert van der Leest for their encouragements and support from the very first beginning. A special thanks also goes to Erik Roelofsen and José Hernandez for their companionship and fun during different parts of each of our academic journeys.

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Olof P.G. Bik
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