

THE ORGANIZATION OF THE AUDIT: EXTERNAL EXPECTATIONS

AS AN ACCOUNTANT
YOU CAN BE:

- ① EXTREMELY TOUGH CONSERVATIVE
- ② ESSENTIALLY CONSERVATIVE, BUT MORE ACCOMMODATING
- ③ FULLY ACCOMMODATING

WHERE ARE WE NOW?
WHAT SHOULD IT BE?

JAN BOUWENS
MANAGING DIRECTOR
OF FAR



EDO KIENHUIS
BOARD MEMBER
IAASB



MARLIES DE VRIES
QUARTER MASTER
FUTURE ACCOUNTANCY
SECTOR



CHRIS FONTEUN
QUARTER MASTER
FUTURE ACCOUNTANCY
SECTOR



AGNES KOOPS
CEO
PWC
NETHERLANDS

NICE QUESTION JAN, BUT
LET'S LOOK AT THE
BIGGER PICTURE



WELL, IF THIS IS
WAT SOCIETY
WANTS...

I'LL BRING
THOSE CEOs
TO OUR SPOT,
THESE ARE
EXPECTATIONS
FOR THE WHOLE
CHAIN...

...IF THEY WON'T
COME, WE'LL SAY
GOODBYE
TO THEM FOR SURE!

...LET'S
GET WET
&
STAND
OUR
GROUND!

HI, WE HAVE **OTHER**
KNOWLEDGE, **COMPETENCE**
& **EXPERIENCE**, CAN WE
HELP OUT?

SPECIALIZED SKILLS

WE HAVE
YOUR
BACK!

WE SEE
RESULTS,
BUT WE
NEED TO GO
FASTER!

I HAVE
YOUR
BACK!

I DO NOT
FEAR
DOING
THE
RIGHT
THING!

RESULTS
FROM
ACADEMIC
RESEARCH
IS CRUCIAL
FOR US!

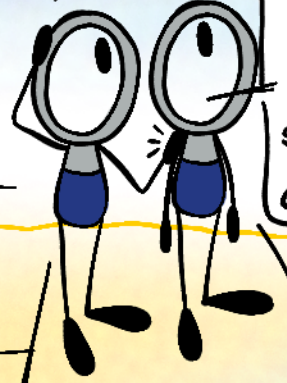


QUARTERMASTERS

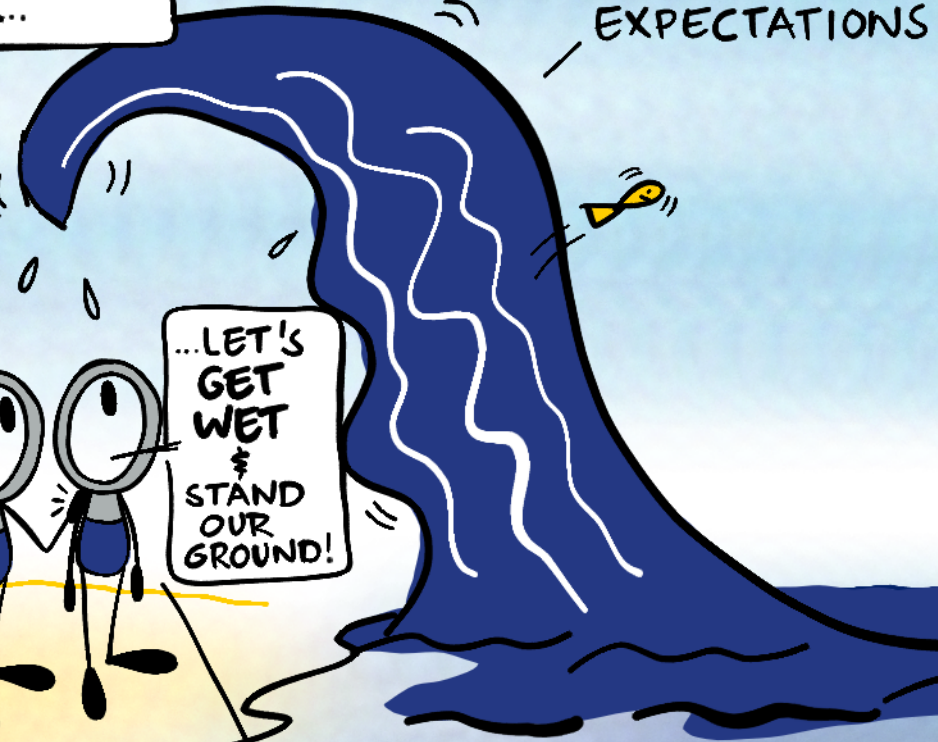
MANAGEMENT OF
ORGANIZATIONS



AUDITORS



EXPECTATIONS



FOUNDATION FOR
AUDITING
RESEARCH

