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Roles of performance measurement in local government

van Elsacker, W.J.

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Acknowledgements

This thesis is basically a status report; a report on my progress into the field of management accounting research. It may show that I have taken some steps on the route from practical to theoretical knowledge of accounting and control (which is sometimes described as the road from “ought” to “is”), but it does not describe much of the path that I have taken, nor the road ahead. It is perhaps comparable with playing the first measures of written jazz music, starting with a bass line. You can read the notes (and ask yourself how it is played by real artists), and start playing. You can only guess what will follow; not until the rest of the band has taken it further, will the intro show its value¹.

During this route I have benefited from the help and knowledge of many. The start of this research was only possible by the support of Tom Groot and Caren van Egten, who put me on the road, and by the inspirational discussions with Tjerk Budding and Frank Hartmann, who provided me with helpful insights and horizon.

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¹ Some intros are almost self explaining. The answer to this line (ones played by Paul Chambers on March 2 1959) has become a standard (and has guided me through many hurdles during this research).



But most importantly, I could only have started and finished this study because of the support of my family. Thanks to my parents, I was able to study in my early years at my own pace. It took me a while (I took the scenic route), but they can be proud on their contribution. Thanks to my wife Anne-Marie I was able to lead the life of a workaholic for many months. I think that my son Bas and daughter Floor will thank me for ending this study, so that I can finally play more games of table tennis and make more jigsaw puzzles.