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# The hidden costs of self-management services in the accounting activity of a company

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## Abstract

*This article addresses relevant aspects regarding the hidden costs of self-management services in the accounting area, within the accounting department of a company. With this aim, the authors conducted a study using a questionnaire, whose results were analyzed and interpreted. The hidden costs of the self-management of business accounting services observed in the accounting department of the company have been assessed and the causes of their generating sources were identified and analyzed. The debate of these hidden costs involved the treating of notions that exist in the accounting language, but are still not sufficiently explored by the specialists in the area. We also presented and analyzed the causes of the hidden costs of self-management in the accounting activity, as well as a reporting document for failures, arising from the case study. The article ends with the authors' conclusions regarding the hidden costs of self-management services in the accounting area.*

**Keywords:** Hidden costs, financial reporting, company, owners, managerial accounting, management

**JEL Classification:** M41

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