

The drafting of the annual financial statement cannot be seen as a mere compliance to fiscal and accounting obligations, but it also represents an assessment of the strategies made by the client. In light of that, the consultant has a strategic role for companies and other professionals able to assess deviations from assumptions.

The idea that book keeping is only an obligation which can be delegated to anyone, and at the lowest cost, is a mistake which often companies make and that brings them to the failure of their investment plans.