

TRENDS TO UPDATE ACCOUNTING AND MANAGEMENT INSTRUMENTS IN PANDEMIC CRISIS CONDITIONS

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Abstract: The economy of the Republic of Moldova is enduring the deepest crisis in the last 20 years. The relevant authorities note the economic downturn in some areas, such as internal trade, manufacturing, transport and storage, construction, and services. The pandemic crisis has also forced a reduction in population consumption. These and other indicators emphasize the need for a government-wide strategy at both the macro and micro levels. According to the Ministry of Economy and Infrastructure, in 2021 the economy will enter a phase of gradual recovery, ensuring a positive trend. These measures will support SMEs and will certainly mitigate the negative effects on entrepreneurship. The managerial-accounting field is a decisive one to find methods to recover the negative and disastrous results of the economic entities. This process involves activities to identify, assess, systematize and cover damage as a result of the global pandemic crisis. The managerial tools used for these purposes require close efficiency of both the methods used and the content, as well as the maximum use of basic and additional digital tools and software. Distance activities also require a new approach to accounting and broadening the field of accounting, being combined and interacted with technological and digital tools. In this context, the demand for specialists in the managerial-accounting field combined with the IT field is increasing. UTM has started training such a specialist, but at the current stage this trend is becoming more stringent. E-commerce, distance services, new programs and products increase the complexity of both managerial-accounting activity, and of training institutions for specialists in "new" fields of activity, both real and virtual.

Keywords: impact assessment, remote accounting methods, government support, managerial tools, negative impact mitigation.