

ȘEVCIUC, Tatiana. Aspecte practice privind formarea provizioanelor pentru executarea lucrărilor de refacere a terenurilor explorate de extragerea resurselor minerale. In: Paradigme moderne în dezvoltarea economiei naționale și mondiale. 30-31 octombrie 2020, Chisinău. Chișinău: Centrul Editorial-Poligrafic al USM, 2020, pp. 263 -266. ISBN 978-9975-152-69-3.

The topicality of the research results from the need to establish provisions to be established by each entity independently, depending on the degree of detail of its own information, the concrete conditions of the activity, the significance and probability of unforeseen expenses (losses) in future management periods. The study will focus on the presentation of the manner of establishment, use and presentation of provisions for the execution of land reclamation works explored by the extraction of mineral resources. The purpose of this article is the need to comply with the eligibility of the liabilities of the entities in the extractive sector that must constitute term provisions in the extraction phase of minerals useful to cover the costs of restoring the lands from which useful minerals were extracted and transfer them to term provisions short. In this context, it becomes increasingly obvious that during the management year the entities will reflect the establishment and use of the mentioned provisions and their adjustment according to the modification of the extraction and recovery conditions of the sector (land) from which the mining production is extracted. Where entities make up those provisions, these matters must be disclosed in the accounting policies. The paper is based on the literature that capitalizes on the issue addressed, as well as the analysis of the provisions of the SNC „Capital propriu și datorii”. In this paper, the following were used as research methodologies: critical analysis, comparative analysis and deduction.