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CURRENT

MEASURES FOR PREVENTION AND PROTECTION AGAINST THE SPREAD OF CORONAVIRUS, AS WELL AS MEASURES FOR MANAGING THE ECONOMIC CONSEQUENCES

In conditions of a declared state of emergency on the whole territory of RN Macedonia, the Government has enacted several provisions having legal force related to taking measures for prevention and protection against the spread of the coronavirus Covid-19 as well as measures for managing the economic consequences 3

DETERMINING THE EMPLOYEES' SALARY IN CONDITIONS OF DECLARED STATE OF EMERGENCY

During a declared state of emergency in the state, we are facing the dilemma on what manner shall the salary compensation be paid for the employees that will not work. Shall the absent days from work be paid as free days 100%, a compulsory rest – 70%, or work termination due to force majeure 50% from the employee's salary 23

ACCOUNTING

DIVIDEND AND OTHER PROFIT ALLOCATION FOR 2019

Probably a small number of companies, that have not only realized good financial results for 2019, but have also continued a successful operation in this state of emergency, will make a decision for dividend payment from the income after the Annual Account for 2019 29

ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

In emergency state conditions, the most part of the economic entities will prepare periodic calculations for shorter periods (monthly or for three months). The analysis of these periodical calculations will enable them to determine the losses realized from the termination of their operation and what measures shall be taken in order to reduce the losses 42