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Cash Accounting Issues in the Context of the 2025 Legislative Changes in the Republic of Moldova

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Abstract: *The concepts of money laundering, non-declaration of real income and increased transparency have underpinned the need for the legislation to undergo continuous changes. In this sense of ideas, the legislation of the Republic of Moldova aims to minimize cash fraud, and from 2025, restriction will be imposed on cash transactions in various forms. In turn, these changes cause various problems and uncertainties in various areas and aspects.*

• Introduction

The subject of this topic is that starting with the beginning of 2024, among accountants, financial managers, directors and others involved in financial management, there were ambiguities regarding the correct management of operations, documentation and economic facts regarding cash settlements.

• Material and method

Within the article, the materials used refer to the normative acts; from 2025, new legislative provisions on cash will enter into force.

• Results and discussions

The ideas and problems mentioned in this article are generated by the reality that exists on the market.

• Conclusions

In general, any legislative change brings with it both positive consequences, such as proper monitoring and management of cash, and negative consequences, as errors, accounting inaccuracies, tax violations, etc.

It is also important that accountants and cash managers perceive this change as a step towards financial evolution and a welcome challenge.