

THE DINAMIC OF THE DYNAMICS OF CONSTRUCTION COMPANIES IN THE BEFORE AND AFTER COVID PERIOD

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Abstract:

The paper presents an analysis of the fiscal measures adopted before and after Covid (2019 and 2020) carried out in order to identify and examine the main financial indicators of construction companies, which were influenced by the fiscal facilities entered into force during that period. The analysis was performed in comparison with 2018, a neutral year from the perspective of the fiscal facilities subsequently adopted. The study was conducted on a sample of 29 companies in the construction sector in Romania, which had about 200 employees during the period under review, according to information taken from the listafirme.ro website and verified with the financial data of the companies on the site mfinanșe.ro. This study shows that the adoption of fiscal facilities in 2019 had a positive effect on the analyzed indicators, but the fiscal measures taken in 2020 did not increase the performance of construction companies, the purpose of these measures being to provide support to the business environment in order to overcome the period of the crisis triggered by Covid and not necessarily the economic growth of companies. However, the analyzed companies registered increases of the indicators in 2020, but the evolutions were due to the investments made by the state in infrastructure projects, the return of the manpower from Western Europe and less due to the adopted legislation.

Keywords: Covid, fiscal facilities, indicators

JEL codes:: E62, G30