

## ORGANIZATION OF ACCOUNTING OF HUMAN CAPITAL OF AGRICULTURAL ENTERPRISES

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The modern agricultural production and agrarian enterprises require the development of an appropriate methodology for organizing human capital accounting that will ensure proper formation of information on accumulation and productive use of human capital.

For today, a reflection of human capital in accounting is a debatable issue and practically unresolved both at the level of international accounting standards and the level of the national accounting methodology.

Specificity of human capital as an object of accounting requires the application of methods that would provide for its effective identification, registration, which would contribute to its effective management at the level of enterprises.

Accounting process consists of many blocks, which shall be concretized and presented in technological and structural aspects. A concretization of the technology of accounting of human capital depends on components of human capital and area of its application, set of operations, the technology of data processing and transforming into the system of indicators.

Agrarian enterprises belong to the sphere of material production where human capital with managerial inclinations and human capital with implementation skills are distinguished, i.e. these enter-

prises need human capital with different inclinations for the organization of accounting of which it is appropriate to develop bookkeeping nomenclatures, carriers of bookkeeping nomenclatures, movement of carriers, technology and maintenance of human capital accounting.

Accounting organization is carried out by three stages – primary, current, final. The first stage of accounting is a primary accounting. The most important object of the organization of primary accounting of human capital is bookkeeping nomenclatures, and during their formation, all qualitative and quantitative features of human capital shall be taken into account and listed. Current accounting as a part of accounting process causes a reflection of human capital in the system of analytical and synthetic accounts by means of grouping. Final accounting generalizes data in the statement.

The use of proposed approach that includes a systematized sequence of bookkeeping nomenclatures of primary and current accounting of agrarian enterprises' human capital developed on the basis of components of human capital will give a possibility to improve documenting business transactions on the formation of human capital and allow providing their reflection in the system of analytical and synthetic accounting and intercompany reporting.