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. I. Mazina,

Candidate of

Economic Sciences,

University SFS of Ukraine

**PROBLEMS OF FACTOR GAPIC DISPLAY OF HUMAN
CAPITAL IN ACCOUNTING AND REPORTING**

Human capital is the main resource of micro and macroeconomic development and requires information provision on development trends. Such provision is the responsibility of the

accounting and reporting, which should be improved in order to cope with the task. Management accounting, non-financial reporting and integrated reporting are the main directions of data formation on human capital. The accounting system should record such items as «Investment in human capital» and «right to use human capital»

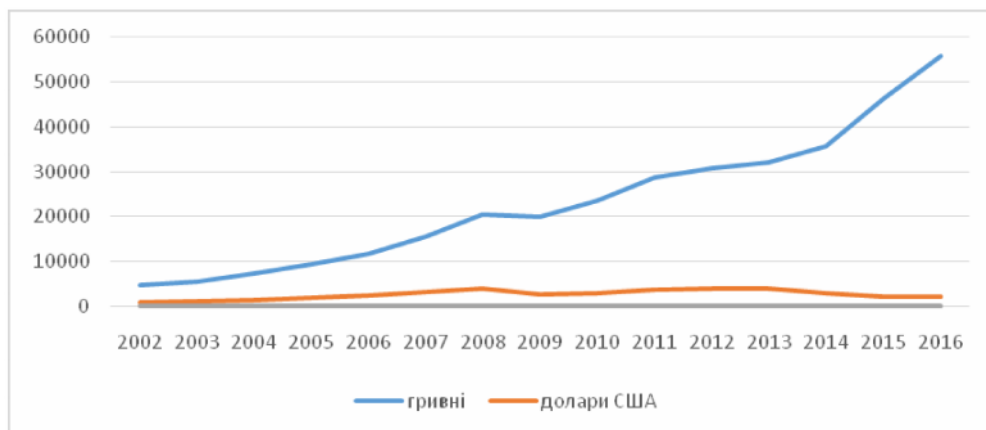
Keywords: *human capital, investment in human capital, the right to use human capital, non-financial reporting, integrated reporting.*

[28] . [22], . [26], . [27], E.
[1], . [3], . [9] . [2], . [4],
[5], . [11], . [12], . [21] .
: 1) ;
; 2)
[20].

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2002–2016

	,	,	(.)
2002	4 681,9	879,00	48 230,3
2003	5 591,5	1 048,50	47 813,0
2004	7 272,9	1 367,40	47 451,6
2005	9 371,6	1 828,70	47 105,2
2006	11 630,2	2 303,00	46 787,8
2007	15 496,5	3 068,60	46 509,4
2008	20 494,9	3 891,00	46 258,2
2009	19 832,3	2 545,50	46 053,3
2010	23 600,4	2 974,00	45 870,7
2011	28 813,9	3 570,80	45 693,3
2012	30 912,5	3 856,80	45 576,7
2013	31 988,7	4 030,30	45 482,7
2014	35 834,0	3 014,60	43 721,8
2015	46 210,2	2 115,40	42 836,0
2016	55 853,5	2 186,05	42 668,4



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2002–2016

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[18].

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«Manchester United»

[25].

(CONSOLIDATED BALANCE SHEET) 30 2014
 « » (Players' registrations) 204,572
 (Amortization of players' registrations) 55,290
 (Depreciation)

8,665

[16].

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 : .08.00.09/ . . ; .
 . - . - ., 2009.-21 c.

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