

IMPROVING HUMAN RESOURCES REPORTING IN NON FOR PROFIT ORGANIZATIONS

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Abstract:

The paper aims to expose the present reality concerning the information offered by accounting regarding the human resources in a non for profit organization and to propose ways of improving it. To this end we display the typical aspects of human resources which are connected to the specificities of the non for profit organizations and their impact on accounting. We emphasize the deficiencies of human resources reporting and submit means of improving it.

Keywords: *non for profit organization, employees, volunteers, expenditures*

JEL codes: *M40*