

REFERENCES

- Adiwiyana, H. I., & Harymawan, I. 2021. Factors that Determine the Market Value of Professional Football Players in Indonesia. *Jurnal Dinamika Akuntansi*, 13(1), 51–61.
- Anderson, C., & Sally, D. 2013. *The Numbers Game: Why Everything You Know About Football is Wrong*. London: Viking.
- Bhilawa, L., & Fahriansyah, R. 2022. The Influence of Performance, Age, and Nationality on the Market Value of Football Players. *ASSETS Jurnal Akuntansi Dan Pendidikan*, 11(1), 1–9. <https://doi.org/http://doi.org/10.25273/jap.v11i1.8422>
- Bryson, A., Frick, B., & Simmons, R. 2013. The Returns to Scarce Talent: Footedness and Player Remuneration in European Soccer. *Journal of Sports Economics*, 14(6), 606–628. <https://doi.org/10.1177/1527002511435118>
- Cabral de Andrade, M. O., Gonzalez-Villora, S., Casanova, F., & Teoldo, I. 2020. The Attention As a Key Element to Improve Tactical Behavior Efficiency of Young Soccer Players. *Journal of Sport Psychology*, 29(2), 47 – 55.
- Castillo-Rodriguez A, Lopez-Aguilar J, & Alonso-Arbiol I. 2021. Relacion Entre Respuestas Fisico-Fisiologicas Y Psicologicas En Arbitros De Futbol Amateur. *Journal of Sport Psychology*, 30(3), 73-85.
- Devi, A. P. 2014. Akuntansi untuk pemain sepak bola. *Jurnal Akuntansi Dan Keuangan Indonesia*, 1(1), 38–53.
- Dendir, S. 2016. When do soccer players peak? A note. *Journal of Sports Analytics*, 2(2), 89–105. <https://doi.org/10.3233/jsa-160021>
- Doyle J.R., & Bottomley P.A. 2018. Relative age effect in elite soccer: More early-born players, but no better valued, and no paragon clubs or countries. *PLoS ONE* 13(2), e0192209. <https://doi.org/10.1371/journal.pone.0192209>
- Flamholtz, E. 1996. Effective organizational control: A framework, applications, and implications. *European Management Journal*, 14(6), 596–611. [https://doi.org/10.1016/S0263-2373\(96\)00056-4](https://doi.org/10.1016/S0263-2373(96)00056-4)

- Franck, E., & Nüesch, S. 2011. The effect of wage dispersion on team outcome and the way team outcome is produced. *Applied Economics*, 43(23), 3037–3049. <https://doi.org/10.1080/00036840903427224>
- Furqon. 1999. *Statistika Terapan untuk Penelitian*. Bandung: Alfabeta
- He, M., Cachucho, R., & Knobbe, A. 2015. Football Players Performance and Market Value. In *Proceedings of the 2nd Workshop of Sports Analytics, European Conference on Machine Learning and Principles and Practice of Knowledge Discovery in Databases (ECML PKDD)*., 1–9. https://dtai.cs.kuleuven.be/events/MLSA15/papers/mlsa15_submission_8.pdf
- Herm, S., Callsen-Bracker, H. M., & Kreis, H. 2014. When the crowd evaluates soccer players“ market values: Accuracy and evaluation attributes of an online community. *Sport Management Review*, 17(4), 484–492. <https://doi.org/10.1016/j.smr.2013.12.006>
- Hidayat, R. T. 2010. *Analisis Atas Laporan Keuangan Klub Sepakbola : Studi pada Klub Sepakbola Arsenal, Juventus dan Barcelona*. Universitas Indonesia.
- Indriastuti, M. & Rayhan, A. F. 2022. Pemain Sepakbola Sebagai Jiwa Klub Dalam Mengarungi Kompetisi: Akankah Diperlakukan Sesuai Dengan Standar Akuntansi?. *Jurnal Pajak dan Keuangan Negara Vol.4, No.1, Hal.30-38*
- International Valuation Standards, *International Valuation Standards* 138 (2020). <https://doi.org/10.1002/9781118329795>
- Islahuzaman. 2006. Akuntansi Sumber Daya Manusia dan Kendala dalam Penerapannya. *Jurnal Bisnis, Manajemen Dan Ekonomi*, 8(1), 1026–1038.
- Jogiyanto, H. 2017. *Teori Portofolio dan Analisis Investasi* (11th ed.). BPFU UGM.
- Kalen A., Rey E., de Rellán-Guerra, A.S., & Lago-Penas, C. 2019. Are Soccer Players Older Now Than Before? Aging Trends and Market Value in the Last Three Decades of the UEFA Champions League. *Frontiers of Psychology*, 10, 76. <https://doi.org/10.3389/fpsyg.2019.00076>
- Kaukab, M. E., & Falah, Z. N. 2021. Football Player Market Value: Apakah Usia Pemain Berperan Dalam Penentuan Harga Pasar? *Jurnal Penelitian Dan*

- Pengabdian Kepada Masyarakat UNSIQ*, 9(1), 24–37.
<https://doi.org/10.32699/ppkm.v9i1.2208>
- Kesenne, S. 2015. Revenue sharing and absolute league quality; talent investment and talent allocation. *Scottish Journal of Political Economy*, 62(1), 51–58.
<https://doi.org/10.1111/sjpe.12062>
- Kuncoro, Mudrajad. 2003. *Metode Riset untuk Bisnis dan Ekonomi*. Jakarta : Erlangga.
- Lago-Penas, Carlos, Garcia, Antonio, & Gomez-Lopez, Maite. 2016. Efecto de un calendario sobrecargado de partidos sobre el rendimiento fisico en el futbol de elite. *Cuadernos de Psicologia del Deporte*, 16(1), 287-294. ISSN 1989-5879.
- Majewski, S. 2016. Identification of factors determining market value of the most valuable football players. *Journal of Management and Business Administration. Central Europe*, 24(3), 91–104.
<https://doi.org/10.7206/jmba.ce.2450-7814.177>
- Margareta, L. M. 2016. Pengaruh *Performance*, Umur, Biaya Transfer Dan Biaya Gaji Terhadap *Market Value* Pemain Sepakbola Profesional (Studi Empiris Pada Klub Sepakbola Di Eropa). SKRIPSI. Universitas Lampung.
- Margareta, L. M., & Marlinda, O. 2022. The Effect of Performance, Age, Transfer Fee and Salary to the Market Value of Professional Players (Empirical Studies in European Leagues Football Clubs). *International Journal of Global Operations Research*, 3(3), 101–107.
- Martin, G. R., Lopez, A. R., & Gonzale, D. S. 2019. Valuation of football players in financial statements: the power of the crowd versus transfer fees. *European Financial Management*, 1–34.
- Michailidis, Y. (2014). Analysis of goals scored in the 2014 World Cup soccer tournament held in Brazil. *International Journal of Sport Studies*, 4(9), 1017-1026.
- Metelski, A. 2021. Factors affecting the value of football players in the transfer market. *Journal of Physical Education and Sport* ®(JPES), Vol 21 (Suppl. issue 2), Art 145 pp 1150 – 1155. DOI:10.7752/jpes.2021.s2145

- Mohammad Nazir, 1999, *Metodologi Penelitian*, Ghalia Indonesia, Jakarta.
- Oterhals G., Loras H., & Pedersen A.V. 2021. Age at Nomination Among Soccer Players Nominated for Major International Individual Awards: A Better Proxy for the Age of Peak Individual Soccer Performance? *Frontiers in Psychology*, 12, 661523. doi: <https://doi.org/10.3389/fpsyg.2021.661523>
- Pasaribu. 1975. *Pengantar Statistik*. Jakarta. Ghalia.
- Pernyataan Standar Akuntansi Keuangan No. 19 Tentang Aset Tak Berwujud (Revisi 2014), (2014).
- Putra, I. P. W. A., & Devi, S. 2021. Pengaruh Team Status, Biaya Transfer Dan Biaya Gaji Terhadap Market Value Pemain Sepak Bola Profesional (Studi Empiris pada Himpunan Sepak Bola yang masih berkompetisi dalam Liga Inggris periode 2018-2019). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, Vol. 12, No. 01.
- Poli, R., Roger B., & Loïc R. 2022. Econometric Approach to Assessing the Transfer Fees and Values of Professional Football Players. *Economies* 10: 4. <https://doi.org/10.3390/economies10010004>
- Prayoga, N. A. 2023. Pengaruh *Performance*, Umur, Dan Biaya Transfer Terhadap *Market Value* Pemain Sepakbola Profesional (Studi Empiris pada Klub Sepakbola di Eropa Musim Kompetisi 2021/2022). *SKRIPSI*. Universitas Lampung.
- Rowbottom, N. 1998. *Intangible Asset Accounting and Accounting Policy Selection In The Football Industry*. July, 347.
- Sánchez, M.; Orgaz, B.; Ramirez-Campillo, R.; Nakamura, F.Y.; Luis-Pereira, J.M.; Carretero, G.; Sánchez-Sánchez, J. (2022). Factors associated to the market value of professional soccer players. *Cuadernos de Psicología del Deporte*, 22(3), 140-150
- Somantri, A. & Muhidin, A. S. 2006 *Aplikasi Statistika dalam Penelitian*. Bandung: Pustaka Setia.
- Torgler, B., & Schmidt, S. L. 2007. What shapes player performance in soccer? Empirical findings from a panel analysis. *Applied Economics*, 39(18), 2355–2369. <https://doi.org/10.1080/00036840600660739>

Wahyu, I. P., Putra, A., & Devi, S. (2021). Pengaruh Team Status , Biaya Transfer Dan Biaya Gaji Terhadap Market Value Pemain Sepakbola Profesional (Studi Empiris pada Himpunan Sepak Bola yang masih berkompetisi dalam Liga Inggris periode 2018-2019). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 12(01), 902–911.

Williams, A.M., & Reilly, T. 2010. Talent identification and development in soccer. *Journal of Sports Sciences*, 18(9), 657-667.
<https://doi.org/10.1080/02640410050120041>