

ABSTRACT

The objectives of this study are to analyze the impact of performance attributes (offensive performance, offensive effectiveness, and defensive performance) to NBA players' salary from the insight of accounting that should recognize athletes as human assets and their relationship with their employer (NBA teams).

This research used data of 136 players from the 2017-2018 and 2018-2019 seasons and three points made, effective field goal percentage, three points percentage and free-throw percentage as indicators of offensive effectiveness, and steals, blocks, and personal fouls committed as indicators of defensive performance, two points made, three points made and free throws made as indicators of offensive performance, run factor analysis on each variable and perform multiple regressions to look for the impact of each attribute on salary.

The result shows: offensive effectiveness has a positive significant influence on salary, defensive performance has a positive significant influence on salary, and offensive performance has a significant negative influence on salary.

Keywords: human assets, NBA players, performance attributes.