

Tata Puji Rekha : *The effects of performance, age, and cost of inputs (incoming transfer fees and salary costs) to market value of a profesional footballer. Under the Guidance of Dr. Bambang Haryadi, S.E., M.Si., Ak., CA*

ABSTRACT

This study aims to provide empirical evidence on the effects of performance, age, and cost of inputs (incoming transfer fees and salary costs) to market value of a professional footballer. Market value of football players obtained from the official website which includes the price of football players in transfer market in the Premier league and La Liga are transfermarkt.com Data were collected from 180 football players from 12 clubs that completed in the Premier League and La Liga in season 2017-2018. Data were analyzed using multiple regression could be implemented properly. The result showed that performance possitively affected the market value of football players, ages, negatively affected market value of football players, incoming transfer fees positively affected the market value of football players. The conclusion from this study is that the performance, age, incoming transfer fees and salary costs can be used for estimating the underlying price of football players in the football transfer market, but the cost of development is still not proven to affect the market value of a football player.

Keyword: human resource accounting, market value, performance, age, football

Tata Puji Reksa: Pengaruh *Performance*, Umur, dan Cost of Input Terhadap *Market Value* pemain Sepakbola Profesional. Dibawah bimbingan Dr. Bambang Haryadi, S.E., M.Si., Ak., CA

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris tentang pengaruh *performance*, umur dan *cost of inputs* (biaya transfer masuk dan biaya gaji) terhadap *market value* pemain sepakbola profesional. *Market Value* pemain sepakbola diperoleh dari situs resmi yang memuat harga pemain sepakbola di bursa transfer liga-liga di Liga Inggris dan Liga Spanyol yaitu *transfermarkt.com* Data diperoleh dari 180 pemain sepakbola yang berasal dari 12 klub yang berkompetisi di Liga Inggris dan Liga Spanyol tahun 2017-2018. Data dianalisis menggunakan regresi berganda. Hasil uji asumsi klasik telah menunjukkan bahwa data normal sehingga regresi dapat dilakukan dengan layak. Hasil penelitian menunjukkan bahwa *performance* berpengaruh signifikan dan positif terhadap *market value* pemain sepakbola, umur berpengaruh signifikan negatif terhadap *market value* pemain sepakbola, biaya transfer masuk berpengaruh signifikan positif terhadap *market value* pemain sepakbola dan biaya gaji berpengaruh signifikan positif terhadap *market value* pemain sepakbola. Kesimpulan dari penelitian ini adalah bahwa *performance*, umur, biaya masuk dan biaya gaji dapat digunakan untuk mendasari penaksiran harga pemain sepakbola di bursa transfer pemain sepakbola.

Kata Kunci : akuntansi sumber daya manusia, nilai pasar, kinerja, umur, sepakbola