

## RINGKASAN

Human capital merupakan topik yang masih menjadi issue. Yang mana berkonsep bahwa human resource sudah seharusnya di perlakukan (technically and secara akuntansi) sebagai asset untuk beberapa sector tertentu. Konsep dari human capital dapat ditemukan pada beberapa domain profesi yaitu; educational, physical skills, dan research and development. Research ini berfokus kepada bagian physical skills yaitu bidang sport.

Riset ini bertujuan untuk mengetahui bagaimana pengakuan dan perlakuan akuntansi terhadap Professional Basketball Club di Jakarta lalu mengkomparasi kondisi praktik yang terjadi dengan best practice dari Professional Football Club yaitu Real Madrid. Metode riset yang digunakan adalah deskriptif kualitatif. Data dikoleksi melalui in-depth interview dan analisis data berupa element laporan keuangan yang didapat dari objek peneliti serta Real Madrid FC sebagai pembandingan (best practice). Metode analisis yang dilakukan adalah pendekatan kualitatif dari hasil data yang in-depth interview dan analisis atas element laporan keuangan. Analisis data dalam riset ini juga di bantu dengan aplikasi NVivo dalam proses coding data yang mana menghasilkan sebuah output berupa word frequency report. Simpulan riset ini menunjukkan bahwa pada praktik pada dua Professional Basketball Club di Jakarta belum mengakui pemain sebagai asset dan belum memberlakukan akuntansi untuk human capital. Jika di bandingkan dengan best practice nya, Real Madrid telah mengakui pemain sebagai pemain dan memberlakukan akuntansi untuk pemain secara sesuai dari recognition, measurement, hingga disclosure.

Kata kunci: Human Capital, Accounting for Sports, Player's Recognition, Player's Measurement.

## SUMMARY

Human capital is a topic that is still being an issue which is the concept that human resources should be treated (technically and in accounting) as assets for certain sectors. The concept of human capital can be found in several domains of the profession namely; educational, physical skills, and research and development. This research focuses on the physical skills part of sports field.

This research aims to find out how the recognition and accounting treatment of Professional Basketball Club in Jakarta and then comparing the practice conditions that occur with best practice from Professional Football Club that is Real Madrid. The research method used is descriptive qualitative. Data collected through in-depth interview and data analysis in the form of elements of financial statements obtained from the object of researchers and Real Madrid Football Club as a comparison (best practice). The method of analysis performed is qualitative approach from the result of data in-depth interview and analysis of element of financial statement. Data analysis in this research is also assisted with NVivo application in data coding process which produced an output in the form of word frequency report. This research conclusion shows that in practice at two Professional Basketball Clubs in Jakarta have not recognized players as assets and have not applied accounting for human capital. If compared with his best practice, Real Madrid has recognized players as players and enacted accounting for players accordingly from recognition, measurement, to disclosure.

**Keywords:** Human Capital, Accounting for Sports, Player's Recognition, Player's Measurement.