

REFERENCES

- AAA Committee. 1966. *A Statement of Basic Accounting Theory*. p.35.
- Aghion, P. & P. Howitt. 1992. *A model of growth through creative destruction*. *Econometrica*. Vol. 60, No. 2, pp. 323–351.
- Ajzen, I. 1991. *The theory of planned behavior*. *Organizational Behavior and Human Decision Processes*, 50, 179–211.
- Arkan, T. 2016. *Human Resources Accounting: A Suggested Model for Measurement and Valuation*. *Finanse, Rynki Finansowe, Ubezpieczenia*, 1 (79), 173–193; www.wneiz.pl/frfu.
- Arsalan, S. 2012. *Human Capital dan Kendala Penerapannya dalam Laporan Keuangan, Universitas Widyatama*. Bandung.
- Bartel, N., D. Beaulieu, C., S. Phibbs, & Patricia W., S. 2014. *Human Capital and Productivity in a Team Environment: Evidence from the Healthcare Sector*. *American Economic Journal: Applied Economics*, 6(2): 231–259
- Becker, G. 1964. *Human Capital: a Theoretical and Empirical Analysis (first edition)*. National Bureau of Economic Research New York.
- _____, 1975. *Human Capital : a Theoretical and Empirical Analysis (second edition)*. National Bureau of Economic Research New York.
- Bullen, M., Eyler, Kel-Ann. 2010. *Human resource accounting and international developments: implications for measurement of human capital*, *Journal of International Business and Cultural Studies*.
- Brummet, R. L., Flamholtz, E. G., and Pyle, W. C. April 1969. *Human Resource Measure-ment—Challenge for Accountants*. *The Accounting Review*.
- Caplan, E.H. & Landekich, S. 1974. *Human Resource Accounting: Past, Present, and Future*, NAA.
- Creswell, J. W. 2009. *Research design: qualitative, quantitative, and mixed methods approaches*. Los Angeles, Sage.

- D.A. Olaniyan & T. Okemakinde , 2008. Human Capital Theory: Implications for Educational Development. *Pakistan Journal of Social Sciences*, 5: 479-483.
- Dae-bong, K. 2009. *Human Capital and Its Measurement*.
- Devi, A, P. 2004. “Akuntansi untuk pemain sepakbola”. *Jurnal Akuntansi dan Keuangan Indonesia*. Departemen Akuntansi FEUI, Vol1 p. 38-53.
- Flamholtz, E. 1969. *The Theory and Measurement of an Individual's Value to an Organization*, Ph.D. disertation, University of Michigan.
- _____, 1971. “A Model for Human Resource Valuation: A Stochastic Process with Service Rewards,” *The Accounting Review* (April 1971), p. 255-267.
- _____, 1974. *Human resource accounting: a review of theory*
- Fleischhauer, K. 2007. A Review of Human Capital Theory: Microeconomics. January 2007 Discussion Paper no. 2007-01. University of St. Gallen Department of Economics Bodanstr.
- Gusenrow, C. & Tower, G. March, 2009. *More than a game? CPA Australia*.
- Heckman, J.J. 2000. *Policies to Foster Human Capital*. *Research in Economics* 54, 3–56.
- Igbalajobi, T. 2015. *Human Capital as an Asset and Financial Reporting*. *International Journal of Economics, Commerce and Management United Kingdom* Vol. III, Issue 1, Jan 2015.
- Ikatan Akuntan Indonesia. 2016. *Standard Akuntansi Keuangan*. Penerbit Salemba Empat, Jakarta
- Hitchcock, G., & David, H. 1995. *Research and the Teacher, a Qualitative Introduction to schoolBased Research*. New York, Routledge. p 26 – 27
- Jaggi B, Hon-Shiang Lau. 1974. *Towards a model for human resource valuation*. *The Accounting Review* April, 321-9.
- J, Hertog. 1999. *General Theories of Regulation*. 1999. pg.236.
- Kaplan, R.S. 1983. *Measuring Manufacturing Performance : A New Challenge For Managerial Accounting Research*. *The Accounting Review*, 58, 686-705.

- Knauf, S. September, 1983. *Measuring Organizational Efficiency: Human Resource Accounting*, Management Accounting, NAA. p. 66.
- Kristianti, E. 2014. *Perlakuan Akuntansi Terhadap Atlet Bola Basket Sebagai Aset Klub Studi Kasus*.
- Kulikova L, Goshunova L. 2014. *Human Capital Accounting in Professional Sport: Evidence from Youth Professional Football*.
- Lado, A., & Wilson, M. 1994. *Human resource systems and sustained competitive advantage: A competency-based perspective*. Academy of Management Journal, 19(4), 699-727.
- _____. *Organizational Theory and Human Resource Accounting*. 1969. American Psychologist, 24, No. 6. in, Theodorus Tuanakotta. M. 1983. Teori Akuntansi. Buku satu dan dua.
- Moleong, L. J. 2010. *Metodologi Penelitian Kualitatif*, Bandung: Remaja Rosda Karya
- Morrow, S. 1996. *Football Players as Human Assets. Measurement as the Critical Factor in Asset Recognition: A Case Study Investigation*. Journal of Human Resource Costing & Accounting, Vol. 1 Iss: 1, pp.75 - 97
- Muscove, S.A. August 1983. *A Further Investigation into Human Resource Accounting*. Journal of Accountancy. p.92.
- Phillips, J. 2003. *Human Capital Measurement: A Challenge for the CLO*.
- Pigou, A. C. 1932. *The Economics of Welfare*. London: Macmillan and Co.
- Porwal, L.S. 2001. *Accounting Theory an Introduction*. Tata McGraw-Hill Education.
- Likert, R., & Bowers, D. G., *Improving the Accuracy of P/L Reports by Estimating the Change in Dollar Value of the Human Organization*, Michigan Business Review, March 1973.
- Report of the AAA Committee on Accounting for Human Resources, Accounting Review. 1974. Supplement to Vol. 49, p. 115.

- Riahitto, A. 2003. *Accounting Theory 5th Edition*. p. 359.
- Samuel, B. & Gintis, H. May 1975. *The American Economic Review*, Volume 65, Issue 2, Papers and Proceedings of the Eighty-seventh Annual Meeting of the American Economic Association, p. 74-82.
- Schultz, T., W. March, 1961. *Investment in Human Capital*, The American Economic Review, Vol 51, No. 1, pp. 1-17.
- Smith, A. 1776. *An Inquiry into the Nature And Causes of the Wealth of Nations Book 2 – Of the Nature, Accumulation, and Employment of Stock*.
- Smith, A. 1776. *The Wealth of Nations*. Book 2. London, G. Routledge and Sons, Limited.
- Stanko, B., Loyola., Zeller, Thomas., Melena, Matthew. 2014. *Human Asset Accounting and Measurement: Moving Forward*, Journal of Business & Economics Research – Second Quarter 2014 Volume 12, Number 2.
- Strauss, A.L, & Corbin, J. (1990, 1998). *Basics of Qualitative Research: Techniques and Procedures for developing Grounded Theory*. Sage Publications Ltd, London
- Sugiyono. 2008. *Metode Penelitian Pendidikan*. Bandung : Alfabeta. p.194
- Sugiyono. 2010. *Metode Penelitian Kuantitatif Kualitatif & RND*. Bandung: Alfabeta
- Wyatt, A. and Frick, H. July 2010. *Accounting for Investments in Human Capital: A Review*, University of Queensland, Australian Review.
- <http://www.derekstockley.com.au/newsletters-05/018-human-capital.html>. Accessed at Jan 28th, 11.33 am.
- <http://www.qsrinternational.com/what-is-nvivo>. Accessed at May 6th, 11.04 am.
- www.ligaindonesia.co.id. 2014. *Indonesia Soccer Highlights financial highlights*
- Yazan, B. 2015. *Three Approaches to Case Study Methods in Education: Yin, Merriam, and Stake*. *The Qualitative Report*, 20(2), 134-152. Retrieved from <http://www.nova.edu/ssss/QR/QR20/2/yazan1.pdf>

Yin, R., K. 2002. *Case Study Research Design and Methods*. Thousand Oaks, CA: Sage.