

DAFTAR PUSTAKA

- Amir, Eli dan Gerald Livne (2005). "Accounting, valuation, and duration of football player contracts". *Journal Business, Finance, and Accounting*, 2005: 32(3) & (4): 549-586.
- Beech, *et al.* (2010). "Insolvency events among English Football Clubs". *International Journal of Sport Marketing and Sponsorship*, Vo. 11 No. 3.
- Botosan, A. Christine (1997). "Disclosure level and the cost of equity capital." *Accounting Review*, Vol 72 No.3, pp. 323-349.
- Botosan, A. Christine dan Marlene A. Plumlee (2000). "A re-examination of Disclosure Level and the Expected Cost of Equity Capital". *Journal of Accounting Research* Vol. 40 No. 1.
- Boujelbene, Mohamed Ali dan Habib Affes (2013). "The impact of intellectual capital disclosure on cost of equity capital: A case of French firms". *Journal of Economics, Finance and Administrative Science*.
- Bozzolan, S, *et al.* "Intellectual capital disclosure (ICD). A comparison between Italy and the UK", *Journal of Human Resource Costing and Accounting*, Vo. 10 No. 26, pp. 99-113.
- Brennan, N. (2001). "Reporting intellectual capital in annual reports: evidence from Ireland". *Accounting, Auditing, & Accountability Journal*, Vol. 14 No. , pp. 423-436.
- Brommer B.C. (2011). "Does the recognition of football player contracts require extra attention? Accounting, Valuation and Duration of Football player contracts. A re-examination with European data". Master thesis accounting. Tilburg University, Netherland.
- Cormier *et al.*, (2008). "Corporate eniromental disclosure, financial markets, and the media: An international perspectives". *Ecological Economics*, 64(3), 643-659.
- Cormier *et al.*, (2009). "Attributes of social and human capital, disclosure and information asymmetri between managers and investor". *Canadian Journal of Administrative Sciences*.
- Cerbioni, Fabrizio dan Antonio Parbonetti (2007). "Exploring the Effects of Corporate Governance on Intellectual Capital Disclosure: An Analysis of European Biotechnology Companies". *European Accounting Review*, Vol. 16, No. 4, 791-826.
- Chen *et al.* (2015). "The relationship between disclosures of corporate social performance and financial performance: Evidences from GRI reports in manufacturing industry." *International Journal Production Economics*.
- European Club Association (2015). *Report on Youth Academies in Europe*. ECA.
- Federation International Football Association (n.d). "Regulations on the Status and Transfer of Players". Switzerland.
- Forker, John (2005). "Discussion of Accounting, Valuation and Duration of Football

- Player Contracts". *Journal of Business Finance and Accounting*, 32(3) & (4), April/May (2005).
- Geey, Daniel, (2011), "The UEFA Financial Fair Play Rules A Difficult Balancing Act", *Entertainment and Sports Law Journal*, Vol.9 –Intervention.
- Garcia J dan Rodrigues, P (2003) "From sport clubs to stock companies: the financial structure of football in Spain, 1992-2001". *European Sport Management Quarterly* Vol. 5 No. 2.
- Hamil, S. Dan Walters, S., (2010), "Financial Performance in English Professional Football: an inconvenient truth", *Soccer & Society*, Issue.11, Vol.4, pp354-372.
- Hamil, S. dan Morrow, S, (2011), "Corporate Social Responsibility in the Scottish Premier League: context and motivation", *European Sport Management Quarterly* Vol. 3 No.3.
- Hartono, Jogiyanto (2014). *Teori Portofolio dan Analisis Investasi*. Yogyakarta: BPFE.
- I, Kulikova L dan Goshunova A.V (2014). "Human Capital Accounting in Professional Sport: Evidence from Youth Professional Football". *Mediterranean Journal of Social Sciences*, Vol. 5 No. 24 November.
- International Accounting Standard No. 5.
- International Accounting Standard No. 38. Assets.
- J. Guthrie R. *et al.*, (2004), "Using content analysis as a research method to inquire into intellectual capital reporting". *Journal of Intellectual Capital*, Vol. 5 Iss 2 pp. 282-293.
- Krippendorff, Klaus. (1980). *Content Analysis: An Introduction to Its Methodology*, Sage, London.
- Krippendorff, Klaus. (1989). "Content Analysis". University of Pennsylvania.
- Lago, U., Simons R., dan Szymanski, S (Eds) (2006), "Special issues on the crisis in European football", *Journal of Sport Economics*, Vol 13 No. 2 .
- Lozano, Martin dan A. Carrasco Gallego (2011). "Deficits of accounting in the valuation rights to exploit the performance of professional players in football clubs". A case study. *Journal Management Control* 22:335-357.
- Martin, Bengtsson dan Wallstorm Johan (2014). "Accounting and disclosure of football player registration: Do they present a true and fair view of the financial statements? A study on Top European Football Clubs". Master thesis within Accounting, Jonkoping International Business School Netherland.
- Milne J. Markus dan Ralph W. Adler. (1999). "Exploring the reliability of social and environmental disclosures content analysis". *Accounting, Auditing, and Accountability Journal*, Vol. 12 Iss 2 pp. 237-256.
- Mondello, *et al.* (2003). "A Content Analysis of the Journal of Sports Economics". *Journal of Sports Economics*, Vol. 4 No. 1, February 2003.
- Morrow, Stephen (1999). *The new Business of football, Accountability and Financial in Football*. Macmillan. Basingstoke.
- Morrow, Stephen (2010). "Football clubs on stock exchange: an inappropriate math?", *The Irish Accounting Review*, Vol. 7 No. 2.
- Morrow, Stephen (2005). *The Business of football: Image Management in Narrative*

- Communication*. Institute of Chartered Accountants of Scotland, Edinburgh.
- Morrow, Stephen (2013). "Football club financial reporting: is it time for a new model?". *Sport, Business, and Management: An International Journal*, Vol. 3 No. 4, 2013.
- Olsson, B. (2001). "Annual Reporting Practices: Information about Human Resources in Corporate Reports in Major Swedish Companies". *Journal of Human Resources Costing and Accounting*, Vol. 6 No.1, pp. 39-52.
- Olsson, B. (2001). "Annual reporting practices: information about human resource in corporate annual reports in major Swedish companies", *Journal of Human Resources Costing and Accounting*, Vol.6 No. 1, pp. 39-52.
- Olsson, B. (2004). "Intellectual capital information through annual reports. A study of the Swedish retail industry". *Journal of Human Resources Costing and Accounting*, Vol. 8 No.2, pp. 57-72.
- Oliveira *et al.* (2006). "Firm-specific determinants of intangibles reporting: evidence from the Portuguese stock market", *Journal of Human Resources Costing and Accounting*, Vol. 10 No.1, 2006, pp. 11-33.
- Oprean, Victor-Bodgan dan Tudor Oprisor (2014). "Accounting for soccer players: capitalization paradigm vs. Expenditure". *Procedia Economics and Finance* Vol. 15 p. 1647-1654.
- Rowbottom, N (1998). "Intangible assets accounting and accounting policy selection in the football industry". A Doctoral Thesis, The University of Birmingham
- Rowbottom, N (2002). "The Application of Intangible Asset Accounting and Discretionary Policy Choices In The UK Football Industry". *British Accounting Review* (2002) 34 pp.335-355.
- Scaltrito, Davide (2014). "Intellectual Capital Disclosure in Italy: An Empirical Analysis". *Journal of Contemporary Research in Management*, Vol. 9, No. 4.
- Shareef, Fareeha dan Howard Davey (2005). "Accounting for Intellectual Capital: Evidence from listed English Football Clubs". *The Journal of Applied Accounting Research*, Vol. 7 Issue (iii) Juni 2005.
- Slack, R. dan Shrives, P (2008). "Social disclosure and legitimacy in Premier League football clubs: the first ten years". *Journal of Applied Accounting Research*, Vol. 9 No.1.
- Statement of Financial Accounting Concept No. 5.
- Steenkamp, Natsha dan Nortchott Deryl (2007). "Content Analysis in Accounting Research: The Practical Challenges". *Australian Accounting Review*; Nov 2007; 17, 3.
- Suwardjono (2005). *Teori Akuntansi: Perekayasaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Szymanski, S. And Kuypers, T. (2000). *Winners and losers: the business strategy of football*. London: Penguin Books.
- Szymanski, S. And Kuper, S. (2009). *Soccernomics*. London: Penguin Books.
- The Football Association (2007). *A Review of Young Player Development in Professional Football*. England.

- The Football Association (n.d). *Professional Game Board*. England.
- Tuwajiri *et al.* (2004). “The relations among environmental disclosure performance, and economic performance: a simultaneous equations approach”. *Accounting, Organization and Society* 29, 447-471.
- Union of European Football Association (2010). *The European Club Footballing Landscape: Club Licensing Benchmarking Report Financial Year 2010*. UEFA, Nyon.
- Union of European Football Association (2011). *The European Club Footballing Landscape: Club Licensing Benchmarking Report Financial Year 2011*. UEFA, Nyon.
- Union of European Football Association (2012). *The European Club Footballing Landscape: Club Licensing Benchmarking Report Financial Year 2012*. UEFA, Nyon.
- Union of European Football Association (2012). *UEFA Club Licensing and Financial Fair Play Regulations*. UEFA, Nyon.
- Union of European Football Association (2013). *The European Club Footballing Landscape: Club Licensing Benchmarking Report Financial Year 2013*. UEFA, Nyon.
- Union of European Football Association (2014). *Benchmarking Report on the clubs qualified and licenced to compete in the UEFA Competition 2013/2014*. UEFA, Nyon.
- Union of European Football Association (2015). *UEFA Club Licensing and Financial Fair Play 3rd Bulletin: Compliance and Investigation Activity 2013-2015*. UEFA, Nyon.
- Union of European Football Association (2015). *UEFA Club Licensing and Financial Fair Play Regulations*. UEFA, Nyon.
- United States General Accounting Office (1989). *Content Analysis: A Methodology for Structuring and Analyzing Writing Material*. United States General Accounting Standard: United States.
- Vergauwen, P.G.M.C. and van Alem, F.J.C (2005). “Annual report: IC disclosure in The Netherlands, France and Germany”, *Journal of Intellectual Capital*, Vo. 6 No.1, pp. 89-104.
- Wang *et al.* (2015). “Mandatory and voluntary information disclosure and the effects on financial analyst.” *Chinese Management Studies*, Vol. 9 Iss 3 pp. 425-440.
- Weber, R.P (1988), *Basic Content Analysis*, Sage University Paper Series on Quantitative Applications in the Social Sciences, Series No.07-049, Sage, Beverly Hills, CA and London.
- Wolk, *et al.* (2013). *Accounting Theory: Conceptual Issues in a Political and Economic Environment 8th Edition*. Sage Publishing.
- Yang, Deli dan Mahmut Sonmez (2005). “Intangible Balls”. *Business Strategy Review* 16(2), 39-44.

- CNN.com (2014). Deloitte Money Report. Diakses 20 Maret 2016.
<http://edition.cnn.com/2014/06/05/sport/football/football-deloitte-money-report/>
- Forbes.com (2016). Soccer TV Rights. Diakses pada 13 Juli 2016.
<http://www.forbes.com/pictures/fdge45hdf1/soccer-tv-rights/#10e961a44bf1>
- Panditfootball.com (2015). Liverpool, AS Roma, dan Intermilan Langgar Financial Fair Play. Diakses 10 April 2016. <http://panditfootball.com/berita/liverpool-as-roma-dan-inter-milan-langgar-financial-fair-play/>
- Panditfootball.com (2015). Menilik Perjalanan Financial Fair Play. Diakses 10 April 2016. <http://panditfootball.com/cerita/menilik-perjalanan-terbentuknya-regulasi-financial-fair-play/>
- Republika (2016). Langgar Aturan FFP Galatasaray Diskors UEFA. Diakses 10 April 2016. <http://www.republika.co.id/berita/sepakbola/liga-dunia/16/03/02/o3f4ep348-langgar-aturan-ffp-galatasaray-diskors-uefa-s>
- UEFA.org. (2012). Protecting the game: club licensing and financial fair play. Diakses 20 Maret 2016. <http://www.uefa.org/protecting-the-game/club-licensing-and-financial-fair-play/>