

ABSTRAK

Andreas Natalis Ambarita, 7123220004. Pengaruh *Performance*, Umur, *Cost of Inputs* terhadap *Market Value*. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.

Permasalahan yang dibahas pada penelitian ini adalah apakah *performance*, umur, biaya transfer masuk, biaya gaji berpengaruh secara simultan terhadap *market value* pemain sepakbola profesional. Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh secara simultan antara *performance*, umur, biaya transfer masuk, biaya gaji berpengaruh secara simultan terhadap *market value* pemain sepakbola profesional.

Jumlah sampel yang digunakan dalam penelitian ini sebanyak 105 pemain sepakbola. Pemilihan sampel dilakukan dengan metode *purposive sampling*, diperoleh dari 7 klub yang berkompetisi di *La Liga* (Liga Spanyol) tahun 2014-2015 yang menjadi sampel penelitian. Sumber data dalam penelitian adalah data sekunder yang diperoleh dari situs www.transfermarkt.co.uk. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *performance*, umur, biaya transfer masuk, biaya gaji berpengaruh signifikan terhadap *market value* secara simultan. Hasil uji parsial dalam penelitian ini menunjukkan hanya biaya gaji yang berpengaruh signifikan terhadap *market value*.

Kesimpulan penelitian ini adalah *performance*, umur, biaya transfer masuk, biaya gaji secara simultan terhadap *market value* pemain sepakbola profesional

Kata Kunci : *performance*, biaya transfer, *market value*, sepakbola, akuntansi sumber daya manusia, nilai pasar

ABSTRACT

Andreas Natalis Ambarita, 7123220004. *Influence Performance, Age, Cost of Inputs to the Market Value. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2016.*

The problems discussed in this study is whether the performance, Age, incoming transfer fee, salary costs simultaneously affect the market value of a professional soccer player. This study aimed to test whether there is a simultaneous effect between performance, age, incoming transfer fee, salary costs simultaneously affect the market value of a professional soccer player

The samples used in this study were 105 soccer player. Elections were conducted with a purposive sampling method, derived from seven clubs who competed in La Liga (Spanish League) in 2014 to 2015 were selected as sample. Sources of data in this research is secondary data obtained from the site www.transfermarkt.co.uk. Data analysis method used is multiple linear regression analysis.

The results showed that the performance, age, incoming transfer fee, salary costs significantly influence the market value simultaneously. Partial assay results in this study showed only salary expenses significantly influence the market value.

The conclusion of this study is the performance, age, incoming transfer fee, salary costs simultaneously to the market value of a professional soccer player.

Keywords: *performance, cost of transfer, market value, soccer, accounting human resources, market value*