

Cerita tentang kode dua klub sepakbola = A tale of two football clubs

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Abstrak

[ABSTRAK
 Laporan ini merupakan analisa penulis atas realisasi penerapan prinsip-prinsip akuntansi dan kode etik tata kelola perusahaan (Corporate Governance) dalam dunia olahraga. Cabang olahraga yang menjadi focus dalam laporan ini adalah Football dan Rugby dimana terdapat beberapa kesalahan dan kegagalan dalam penerapan prinsip akuntansi dan tata kelola perusahaan sehingga menimbulkan skandal public bagi kedua klub yang diteliti penulis. Laporan ini mencakup peristiwa-peristiwa penting yang menunjukkan kurangnya control direksi atas penerapan prinsip akuntansi dan kode etik dalam tata kelola perusahaan yang berujung pada perkara hukum. Hasil dari analisa penulis dalam laporan ini didukung oleh artikel dan jurnal akademis yang dipublikasikan.ABSTRACT This report is the author?s analysis on the realization of the application of accounting principles and codes of corporate governance in sport industry. The focus in this report are Football and Rugby where there are several errors and failures in the application of accounting principles and corporate governance that caused a public scandal for both clubs. This report covers the important events that show the lack of control of board of directors over the application of accounting principles and code of ethics in corporate governance that led to the lawsuits. Published academic journal articles support results of the analysis of the authors of this report.;This report is the author?s analysis on the realization of the application of accounting principles and codes of corporate governance in sport industry. The focus in this report are Football and Rugby where there are several errors and failures in the application of accounting principles and corporate governance that caused a public scandal for both clubs. This report covers the important events that show the lack of control of board of directors over the application of accounting principles and code of ethics in corporate governance that led to the lawsuits. Published academic journal articles support results of the analysis of the authors of this report., This report is the author?s analysis on the realization of the application of accounting principles and codes of corporate governance in sport industry. The focus in this report are Football and Rugby where there are several errors and failures in the application of accounting principles and corporate governance that caused a public scandal for both clubs. This report covers the important events that show the lack of control of board of directors over the application of accounting principles and code of ethics in corporate governance that led to the lawsuits. Published academic journal articles support results of the analysis of the authors of this report.]