

ABSTRACT

Information technology is a technology that contains a system created by humans to manage, process, obtain, compile, and manipulate data to produce quality information that can be used for decision-making purposes in the company. This directly and indirectly requires a company to utilize IT in the company's performance processes and systems. Utilization of IT in the company can have a positive and negative impact. The impact of the role of IT in a company in the form of positive or negative impacts is called the value of IT. The value of IT is the value of the benefits of information technology in the company in quantitative form in units of index ratios and a currency. The TI value can be estimated quantitatively using the PAV (Partial Adjustment Valuation) calculation method with two speed adjustments, namely Dynamic Speed of Adjustment and Static Speed of Adjustment. This final project research uses the PAV (Partial Adjustment Valuation) method with the Dynamic Speed of Adjustment factor Tobin's Q, with the estimation of IT Value using two calculation models, namely the two-factor model (not using IT Spending Costs) and the three-factor model (using Shopping Costs). IT). The calculation of the estimated value of IT in this final project research uses SPSS (Statistical Package for the Social Sciences) software. The data used for calculating the estimated value of IT is taken from the annual report of the company PT Telkom Indonesia (Persero) Tbk, in the last 15 years starting from 2004-2019, namely equity data (K), labor costs (L), IT costs (I), income (Yt), previous year's income (Yt-1), total assets, DEBT, total selling price of company shares each year. The calculation of the estimated TI value uses two calculation model formulas, namely the two-factor model and the three-factor model. The results of the calculation of the two-factor model and the three-factor model are then used to calculate the value of the TI Performance Ratio in units of the ratio index and the value of the TI Performance Value in units of currency. The calculation result is called the company's IT value, which results (IT value) can be used by the company as an evaluation material for the use of IT in the company's process and system performance, whether IT has a positive or negative impact on the company based on the results of the IT value obtained from two points of view namely Performance Value and Performance Ratio. The value of IT can also be used by companies as a reference for decision making by company executives regarding the use of IT in the processes and performance systems of companies that already use IT and those who do not. Calculation of the value of IT in companies that use IT in their performance systems will be very useful both internally and externally for the company now and in the future.

Keywords: IT, IT Value, Partial Adjustment Valuation, Dynamic Speed of Adjustment, Tobin's Q, Performance Value, Performance Ratio, SPSS