

ABSTRACT

In this digitalization era, IT has revolutionized many lines of life, business entities are one of the connoisseurs of information technology, which at this time has become a support for all business activities by using IT to achieve goals. In the application of IT in companies, it is certainly based on achieving the effectiveness of business processes, this is the background of the need for measuring the contribution of IT to the value of the benefits of the technology, one of which is by analyzing the increase in financial performance due to pre and post IT implementation. In this study, Bank BTN, Bank BNI, and Bank Mandiri are the objects that will be analyzed by the author, with the motivation to find out the cause and effect of IT implementation in banking industry companies which are the largest financial services industry in Indonesia.

In this research, software is used to support the accuracy of the results of data analysis, namely SPSS v26 (Statistical Package for the Social Sciences) with the implementation of Partial Adjustment Valuation (PAV) theory as a method of identifying IT Values with Static Speed of Adjustment. The main benchmark for the results of this research is to produce an explanation of the increase in performance after adding IT Value and also to summarize the comparison between the implementation of IT and not involving IT in the destination company with all the data components and parameters used in the preparation of this research.

From the results of data processing and analysis, there are stages to find the contribution of IT, starting with collecting data (Equity, IT Costs, Labor Costs, Revenues, etc.) from the annual report, calculating the Parameter Estimates values, measuring the Performance Ratio (PR) value, Performance Value (PR), estimation of IT Value. The results of the IT Value measurement parameters conclude that IT implementation plays a very important role in the company's business processes which will have an impact on the company's financial performance.

Key words: Information Technology, IT Value, Partial Adjustment Valuation, Static Speed of Adjustment, Statistical Package for the Social Sciences