

## **ABSTRACT**

*At this time the development of information technology in Indonesia is quite rapid, technology is now widely used in everyday life. The economic process in the company is not spared from the use of IT. In IT there is a value called IT value, IT value can have an impact on an organization. There are still many companies that still don't use IT values so they still don't know the performance of these companies, therefore this research will try to analyze an organization to provide information on the positive impact of using IT values.*

*The theory used in this study is Partial Adjustment Valuation (PAV) which results in changes in the output in the production process that are not exactly the same as the changes in the desired output, therefore a coefficient is needed that can relate the two changes in output which can be called the Speed of Constant. Adjustments. To get the value of changes in company performance results from the impact of IT spending, it can be done by comparing the calculation of the three-factor model (with IT) and the two-factor model (without IT) using the Dynamic Speed of Adjustment method, and the dynamic factor used in the research process is Economic Value Added (EVA), where EVA serves as an indicator to indicate a change in the value of an investment. If EVA has a positive value, then the management of the company is successful in increasing the value of the company according to financial management objectives. The end result of this research process is the value of a company's performance measurement in the form of currency (Performance Value) and a unit ratio (Performance Ratio).*

*This research aims to analyze the value of IT at Telkom Indonesia. In the data processing process, using the SPSS application with non-linearity. For data, data was obtained from the Telkom Indonesia website. To obtain IT value, this research uses a Partial Adjustment Valuation approach. This analysis process is expected to ensure data accuracy so that it can be useful.*

**Keywords:** *Technology, Partial Adjustment Valuation, Dynamic Partial Adjustment Valuation, IT Value, SPSS, Economic Value Added.*