

ABSTRACT

This study uses independent variables in the form of internal control weaknesses related to IT and those not related to IT, managerial ownership, institutional ownership, while the dependent variables are in the form of company values that are proxied by sales growth, profitability and productivity. Choosing this topic is because information technology itself is growing rapidly and is always related to internal control so that it can affect the value in a company. Various companies really want to make the best use of this information technology development. Not a few of the companies want to invest in information technology which is expected to be an advantage in the competitive world. This research uses quantitative methods with Descriptive Statistical Analysis, Classical Assumption Test, and Hypothesis Test.

The results of the analysis explain that there is a positive and significant relationship between the variables of the internal control IT system, institutional ownership, and institutional ownership of the value of the company (PBV), there is a negative and significant relationship between the variables of the internal control non IT system to the value of the company (PBV), and The sales growth control variable has a positive and significant influence between the IT internal control system, non-IT internal control, managerial ownership and institutional ownership of the company's value (PBV). Meanwhile, BI's interest rate control variables have a negative influence between the IT internal control system, non-IT internal control, managerial ownership and institutional ownership on company value (PBV).

Keywords: Internal Control, IT and non-IT, Managerial Ownership, Institutional Ownership, Corporate Value.