

CHAPTER V

CONCLUSION

5.1 Conclusion

This research investigated whether there is significant difference on company performance between pre and post adoption of IT Governance in manufacture and mining companies. Based on the research that has been done, this study found that there is no significance different in company performance between pre adoption and post adoption of IT Governance in manufacture and mining companies. There are only two out of eight indicators that have significance different in the financial performance between pre and post adoption of IT Governance in manufacture and mining companies. These two measurements are asset turnover and share repurchase, while for the measurement of ROA, ROE, profit margin, operating margin, operating expenses to sales, and sales growth there is no significant difference between pre adoption and post adoption of IT Governance in manufacture and mining companies. This may happen because this study used different sample with the previous research and because the data that is not normally distributed might affect the hypothesis testing of the data. It also may happen because the level of maturity of the adoption of IT Governance for every company might be different.

5.2 Research Limitation

1. Not all of the companies that adopt IT Governance stated the information regarding the year of adoption of IT Governance in their annual report.
2. Some of the companies just adopted the IT Governance for one or two years so the data is not completed to be used as the research sample.
3. The research sample is small, so it cannot be generalized.

5.3 Suggestion

1. Further researcher is expected to take longer research periods, since the impact of IT Governance is typically the long-term effect so the longer the period may gain more significant impact.
2. Further researcher might do research in another sectors of business to examine the impact of IT Governance in another business sectors.
3. Further researcher can expand the research samples.

