

## **1. Introduction**

In a world suffering for recession like right now as an impact of United States economic slow down and September 11<sup>th</sup> 2001 incident in United States and Asian crisis effects, business pace are slowing down. But surprisingly the research result by Gardner shows that 56 percent of enterprises expect to spend more on Information Technology in 2002 than in 2001 (Gomolski). The same phenomenon was occurring in Indonesia too. During the Asian crisis which effects are still exist in Indonesia; the Information Technology spending was never really slash. We see the activities in the computer trade centre in Jakarta like Mangga Dua and Glodok were not really affected. Even the numbers of stores keep growing. It seems irrational, since during crisis people should tighten their spending to something urgent and important therefore many budget post need to be reduced including spending in Information Technology.

Many experts have tried to make some measurement methods and tools but in most cases the outcome of the methods and tools can not justify the Information Technology spending. When a person decides to spend his/her money into information technology, he/she must have seen some value that he/she can get. Despite of the environment or the situation that exist, when they calculate the values against the costs that they have to pay and still they have the benefit, people would do the purchase. This phenomenon has led the researcher to study the contribution of the value perceptions of information technology in information technology investment decision.