

## Valuasi hasil teknologi penerbangan dan antariksa di Lembaga Penerbangan dan Antariksa Nasional = Valuation of aeronautics and space technology at Indonesian National Institute of Aeronautics and Space

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### Abstrak

Penelitian ini bertujuan untuk menganalisis dampak dari penerapan metode valuasi hasil teknologi penerbangan dan antariksa bagi Lembaga Penerbangan dan Antariksa Nasional (LAPAN). Penelitian ini juga mendiskusikan nilai aset tak berwujud dan lisensi dari kekayaan intelektual yang dihitung melalui tiga pendekatan valuasi, seperti cost-based approach, income-based approach, dan market-based approach, dikaitkan dengan konsep discounted cash flow. Hasil dari penelitian ini menunjukkan bahwa metode valuasi kekayaan intelektual yang paling tepat untuk diterapkan di LAPAN adalah cost-based approach dan income-based approach dengan memberikan mekanisme penghitungan nilai moneter kekayaan intelektual yang dibutuhkan LAPAN menuju komersialisasi hasil teknologinya.

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This study aims to analyze the impact of the application of valuation methods on the results of aeronautics and space technology for the Indonesian National Institute Aeronautics and Space (LAPAN). This study also discusses the value of intangible assets and licenses from intellectual property that are calculated through three valuation approaches, such as cost-based approach, income-based approach, and market-based approach, associated with concepts cashed in cash flow. The results of this study indicate that the most appropriate intellectual property valuation method to be applied in LAPAN is cost-based approach and income-based approach by providing a mechanism for calculating the monetary value of intellectual property needed by LAPAN towards the commercialization of its results of technology.