## **ABSTRACT**

Intellectual Capital (IC) as a resource that could create a competitive advantage. IC analysis which consist Human Capital (HC), Structural Capital (SC) and Relational Capital (RC) has become a major factor to determine the success of Micro, Small and Medium Enterprise (SMEs). The purpose of this research was to determine the Intellectual Capital (IC) and the position of its components (IC Portofolio Management) on SMEs at Sentra Industri Sepatu Cibaduyut Bandung.

The data used at this research was primary data source. The technique used for data collection was triangulation and self assessment. The most important part at IC analysis was using Intellectual Capital Statement (ICS) as a tools to describe and evaluates the IC, with QQS (Quality, Quantity, Systematic) assessment and impact factor. The last IC analysis will be shown by IC management portofolio.

The result showed that there are 18 IC factors seen at Sentra Industri Sepatu Cibaduyut. Skills, as one of the IC Factors has a relative importance to business, and identified as a power in quadrant two (stabilise), and profesional competence as the other IC Factors, was identified as a weakness at quadrant four (analyze). Thereafter, IC component relational capital was identified as a power are located at quadrant four (analyze) and human resource as a weakness are located at quadrant one (develop). The position of the IC component of human capital is in a position more left than structural capital which means it takes more sustainable development.

Keywords: Intellectual Capital, Intellectual Capital Statement, QQS assesment, IC management portofolio, Sentra Industri Sepatu Cibaduyut