

ABSTRACT

Small and Medium Enterprises (SME) which reach 56,5 million units in 2013, and continuously growing, give much contribution towards the growth of economy in Indonesia. By empowering cooperatives and SME, the economy of Indonesia will be continuously growing and getting better. Identification of SME's success in competitive market, depends on the knowledge quality which is applied in its organization. Nowadays there is a change of knowledge basis, from tangible asset into intangible asset. Intellectual Capital (IC) is one of intangible asset. Applying IC will give contribution to the knowledge and also give new direction towards entrepreneurs to know their power and their weakness and also give a help in creating and achieving their business strategy. The IC measurement can be applied towards Sentra Industri Sablon Kaos Suci Bandung, one of seven potential Sentra Industri in Bandung, because it has problem in its human resource and its relation towards government.

The goal of this research is to identify the IC factors and their position in Sentra Industri Sablon Kaos Suci and create a strategy which is possible to be applied.

This research used mixed method, which is precisely descriptive research. The sample of this research was chosen by purposive sampling which has characteristic as snowball sampling. Data collecting used in this research is data triangulation method. This research also used analysis method based on ICS Guideline, which develop the Intellectual Capital Statement for SME's scope.

Based on the result of this research, there are two factors IC found, which are skill and technology, so that there are seventeen IC factors, which IC of customer relationship is identified as power and relationships to cooperation partners identified as weakness. For IC of human capital, it is identified as power and IC of structural capital is identified as weakness. On the other hand, there are two factors on first quadrant (develop), seven factors on second quadrant (stabilize) and eight factors on forth quadrant (analyze). Based on IC analysis of management portofolio, IC component of human capital is located on second quadrant (stabilize), IC component of human capital is on first quadrant (develop) and IC component of relational capital is on forth quadrant (analyze).

Strategy formulation which can be applied on Sentra Industri Sablon Kaos Suci Bandung are : (i) optimizing opportunity, (ii) applying systematic management (iii) making investment towards the IC factor which need development and continuous improvement, and (iv) creating good relationship to government and developing professional competence.

Keywords : Intellectual Capital, Intellectual Capital Statement, SME