

## **ABSTRACT**

In 2016 for a change towards the ASEAN Economic Community (AEC) or the ASEAN Economic Community (AEC) in Indonesia. AEC 2015 is expected to cause changes to the ASEAN will become a single market and a single production base which is supported by elements of the free flow of goods, services, investment and labor. ASEAN as a region of equitable economic development for the development of small and medium enterprises are expected as a region fully integrated into the global economy. Related to that is necessary to study Intellectual non-monetary capital to reveal the innovation potential of SMEs and create a competitive advantage to compete in the global market.

Based on this study, measurements were performed with the Intellectual Capital Statement (ICS) of the three components, namely Intellectual Capital Human Capital, Structural Capital and Relational Capital in Industrial Sentra Sukamulya Dolls. The method used is a combination method (method mix). The data collection is done by observation, interviews, documentation and literature studies. While the sample data sources are purposive and snowball sampling. Analysis of the data used is QQS assessment, impact factor and portfolio management.

The results showed that there were 15 factors identified in the Sentra IC Industry Dolls Sukamulya. IC public relationship factors identified as strengths, while the factors management IC instrument identified as a weakness in the Sentra Dolls Sukamulya. IC components identified as the power of relational capital and structural capital IC component is identified as a weakness in the Industrial Center of Puppet Sukamulya.

Keywords: Intellectual Capital Statement, SMEs, MEA, Dolls Sukamulya