

ABSTRACT

Based on the ASEAN Economic Blueprint, ASEAN Economic Community (MEA) becomes very necessary to reduce the gap between ASEAN countries in terms of economic growth by increasing dependency members therein. Indonesia's entry into the ASEAN Economic Community, it is no longer blocked for countries in ASEAN to market their products to Indonesia. Thus, competition in the business world would be more stringent, including competition in SMEs. Therefore, SMEs will not compete in Indonesia only but also in the ASEAN region. SMEs are one of the business sectors that contribute significantly in enhancing economic growth in Indonesia. It is seen from employment by SMEs and also business activities that are close to the community. In an organization, intellectual capital considered particularly important because the intellectual capital held would improve the performance of employees, when the performance of employees improves, it will greatly help the organization to achieve these goals. Management of intellectual capital is very influential in the development of SMEs. Intellectual capital not only has a positive impact on the current financial performance, but also shows the future financial performance. To demonstrate the potential of the Tahu Cibuntu Bandung SMEs, it is necessary to do research on the Intellectual Capital in Tahu Cibuntu Bandung SMEs to see the position of Intellectual Capital and to create competitive advantage strategy.

The method used in this research was mixed method with descriptive research. Samples for this research were selected by purposive sampling with the snowball technique. For the processing of data, measurement using Intellectual Capital Statement (ICS) was done to three components, namely Intellectual Capital Human Capital, Structural Capital and Relational Capital located in the industrial district Tahu Cibuntu Bandung. Data analysis was performed using QQS Assessment, impact factor, and portfolio management.

The results showed there are 15 IC factors found in industry center Tahu Cibuntu Bandung. From the fifteenth IC Factor, IC factors identified that customer relationship was the strength, while the IC factors management instrument was the weakness. Seen from IC components, it is identified that the IC component Relational Capital is strength, while Structural Capital was a weakness in the industrial centers Tahu Cibuntu Bandung.

Keywords: *Intellectual Capital Statement, InCaS, MEA, SMEs, Tahu Cibuntu*