

Intellectual Capital Disclosure

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Abstract— Intellectual capital research is carried out with the aim of intellectual capital in the company and provides information to the company as the object of research in order to further increase the company's unrealized assets. The object of research is PT Pokta Terbit Industri. This method of this intellectual capital research is explanatory with a case study approach. The results of this study indicate that the existing intellectual capital of the company has not been maximally used. Intellectual capital of existing companies i.e. human resources, measurement on financial statements.

Keywords— Intellectual capital, intellectual capital disclosure, measurement of intellectual capital, intangible asset.

I. INTRODUCTION

Companies must change their strategy from a workforce based business to a knowledge based business. Knowledge is recognized as an essential component of business and a more sustainable strategic resource to gain and maintain a competitive advantage. Even knowledge has become a new engine in the development of a business. One of the approaches used in the assessment and measurement of knowledge assets is Intellectual Capital, which has become the focus of attention in various fields, including management, information technology, sociology, and accounting. Changes in business processes and the emergence of new understandings of the production process, the role of consumers and the company's view of the importance of human resources have an impact on corporate financial reporting. Broadly speaking, it can be stated that intellectual capital is knowledge or thinking power that is controlled or owned by the company, does not have a physical form (intangible) with which the company will get additional business process benefits and which gives the company an added value compared to other companies or competitors (Ivada 2004:154).

In Werastuti's research (2014), Abidin explained that intellectual capital disclosure (intellectual capital disclosure) is still not widely known in Indonesia, most of them tend to still use conventional methods in building their business so that the products they produce are not oriented towards technological progress.

In this era, accounting is considered unable to recognize and measure intellectual capital because it tends to focus on real assets. Micro intellectual capital is beneficial for humans themselves (as individuals) and for companies or organizations, while on a macro intellectual capital base become a synergy for the nation and the world in general. So the more people who have intellectual capital, the more innovative, accurate, smart, wise, and productive manpower values are created to produce something because intelligence and knowledge (knowledge based) are wrapped in intellectual ways with an intellectual

capital base. strong in thinking and acting so that the values of intellectual capital itself are real in the organization (Pedrini, 2007 in Ronny Buha Sihotang, 2011).

Thus, it can be concluded that intellectual capital can increase competitive advantage that will bring benefits, and have value for the company. However, due to the difficulty of measuring, the value of intellectual capital is often not presented in the statement of financial position, and it seems as if it is not recognized by the company itself and the company value is low.

PT Pokta Terbit Industri is a company engaged in the construction of factory and office buildings and manufacturing of machinery. The location of this company is in Anggadita Village, Karawang, West Java, established in 1991. So far, the company has only relied on employee performance as a measure of the company's success and strength, without further exploring what abilities and knowledge they have or can be developed for the sake of the company's progress. Whereas as described above, intellectual capital needs to be known for the development of the company and so that the company is able to face competition from outside. Therefore, researchers are interested in researching intangible assets in the form of intellectual capital contained in PT Pokta Terbit Industri and suggesting appropriate disclosures, thereby increasing the value and competitive edge of the company.

Intellectual capital is all the potential / ability or thinking power controlled by the company from which the company will benefit. The characteristics or criteria are that it does not have a physical form, it can be categorized as an intangible asset with several conditions that must be met which will then be disclosed in the company's financial statements.

In intellectual capital there are three components, namely human capital (covering a combination of abilities, knowledge, and innovativeness of individuals within the company), structural capital (organizational capabilities include infrastructure, information systems, routines, and organizational culture) and relational capital (harmonious linkages / association network that exists in the company with its partners). All three are things that need to be discussed and researched in this scientific work. However, to be more focused, this research will focus on the component of intellectual capital, namely human capital contained in PT. Industry publications only.

II. LITERATURE REVIEW

According to Bahri (2016), accounting is the art of recording, classifying, summarizing and reporting transactions in such a way, systematically in terms of content and based on generally recognized standards. Therefore, parties with an

interest in the company can find out the company's financial position and results of operations at any time needed, so that they can make decisions or choose from various alternative actions in the economic field. Accounting can be said to be an art because it is likened to several painters who want to draw the same object, then the painter will use the method according to his ability and at least will produce an image according to the object of the image. Likewise with accounting, the perpetrators can make reports according to their abilities but still based on applicable accounting standards.

Hery (2015) states that in general, accounting can be defined as an information system providing reports to users of accounting information or to parties who have an interest (stakeholders) on the results of the performance and financial condition of the company. Accounting is often considered the language of business, where business information is communicated to stakeholders through accounting reports. Kieso and Wedgant in Yadiati (2015) define accounting as an information system that identifies, records, and communicates economic events from an organization to interested parties.

From the understanding of some of the authors above regarding accounting, it can be concluded that accounting is an art of identifying, recording, summarizing, classifying and reporting financial information to interested parties. Financial statements are the output of the input and accounting process, and the output is in the form of financial statements, aiming to inform the condition of the company, especially to interested parties such as shareholders and creditors.

Hery (2015) explains that the order of financial statements based on the presentation process is as follows: Income Statement, Owner's Equity Report (Statements of Owner's Equity), Statement of Financial Position, and Statement of Cash Flows.

There have been many experts who have defined intellectual capital. According to Stewart (2007) Intellectual Capital is knowledge that transforms raw materials and makes them more valuable. According to Saarce, Nadya and Waisiyana (2017) Keenan and Aggestam say that intellectual capital is the conversion of knowledge into something that produces value. According to Hardanti (2016), Sangkala said that intellectual capital is the process of transforming knowledge into valuable assets for the company and is intellectual material which includes knowledge, information, intellectual property and experience that can be used together to create wealth. According to Ulum (2017) Brooking (1996) states that intellectual capital is the term given to the combination of intangible assets, intellectual property, employees, and infrastructure that enable companies to function. (p.79). So intellectual capital can be defined as intangible company assets originating from human resources (HR), customer capital, and organizational capital, if developed can make the company superior in the competition. In PSAK No. 19 Page 74 it is defined that an intangible asset is a non-monetary asset that does not have a physical form but has the main characteristics of being identifiable, it is probable that the entity will obtain economic benefits in the future, and the cost of the asset can be measured reliably and has no physical form. While in the International Accounting Standard (IAS) No. 38

Intangible assets are defined as an identifiable non-monetary asset without physical substance.

Intellectual Capital Component

Intellectual capital refers to assets that are intangible and have a significant impact on overall business performance and success, even though the company does not include it explicitly in the company's statement of financial position. However, if the company can use intellectual capital optimally to carry out its corporate strategy effectively and efficiently, the company can also increase business success.

A company is said to be a capable company if the company treats its resources in a way that results in success in the competition, implying the knowledge leadership, processes and relationships needed to combine resources with an effort that produces wealth by providing value to consumers. While the capability states whether the resource is productive or not in collecting income that appears in the financial statements. Furthermore, competence states the measurement of the level with which the company combines its resources in an effective and efficient manner. (Hamel and Prahalad in Herremans and Isaac, 2004).

Zimmerer, et al (2008) in Hamali (2016) argue that intellectual capital consists of three components namely human capital, structural capital, and customer capital. Human capital, namely the talent, creativity, skills, and abilities of the company's workforce, which is seen in the strategies, plans, and innovative processes developed and with the entrepreneurial spirit achieved by the people in the company. Structural capital, namely the accumulation of knowledge and experience owned by the company. This form of capital can include processing, software, patents, copyrights, and perhaps most importantly the knowledge and experience of the people within the company. Customer capital, namely an established customer base, positive reputation, ongoing relationships and goodwill that the company builds over time with its customers. (p.114). According to Bontis (2001) in Wirastuti (2014), simply human capital reflects the individual knowledge stock of an organization represented by its employees. This human capital includes competence, commitment, and employee loyalty to the company. Furthermore, Bontis (2001) in Wirastuti (2014) states that structural capital includes all non-human store houses of knowledge in the organization. Included in the structural capital (SC) are databases, organizational charts, process manuals, strategies, routines and everything that makes the value of the company greater than its material value. Meanwhile, customer capital is the knowledge inherent in marketing channels and customer relationships.

Herremans and Isaac 2004) use three categories to classify the raw materials of intellectual capital, namely organizational process, relationship capital, and human knowledge. IFAC (1998) in Ulum (2017) classifies intellectual capital into three categories, namely organizational capital, relation capital, and human capital. Organizational capital includes intellectual property and infrastructure assets.

III. RESEARCH METHOD

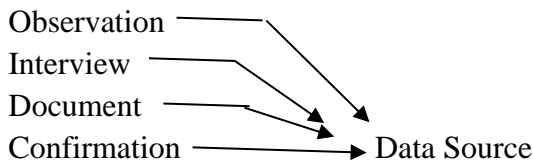
Data source

The source of data in this study came from PT Pokta Terbit Industri. The types of data used in the preparation of this research are:

- a. Primary data, namely data obtained directly that requires further processing and developed with the researcher's own understanding, such as questions and answers / interviews with resource persons.
- b. Secondary data, namely data that has been processed from PT Pokta Terbit Industri, such as organizational structure, general description of the performance of PT Pokta Terbit Industry and information related to budget preparation and reporting.

In this study the data collection techniques used are interviews with clients, observation, documentation, confirmation, and triangulation.

Researchers used observation, interviews, and documentation for the same data source simultaneously. The scheme of data collection is as follows.



Resource Selection Technique

The resource selection technique carried out by the researcher used the criteria adjustment technique. Researchers will conduct questions and answers with resource persons with certain criteria. The selection of resource persons is based on where the researcher conducts observations, namely at PT Pokta Terbit Industri.

According to Lesmana (2015) samples in qualitative research are not called respondents, but as resource persons or participants, informants, friends, and teachers in research." (p.89). Resource persons as sources of data or informants should meet the following criteria:

- a. Related parties who control or understand something through the process of enculturation, so that something is not only known, but also lived.
- b. Related parties who are classified as still being involved or involved in the activities being researched.
- c. Relevant parties have sufficient time to be asked for information.
- d. Related parties who do not tend to convey information on the results of their own "packaging".
- e. Related parties who were initially classified as "quite foreign" with researchers so that it was more exciting to become a kind of teacher or resource person.

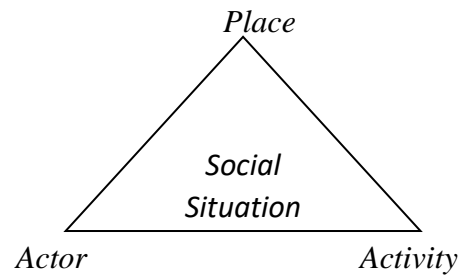
The informants in this study were staff/employees who had been in the company for a long time.

Place and time of research

The location of this research is in the middle class service company named PT Pokta Terbit Industri which is located in Anggadita Village, Klari District, East Karawang.

Research Object

In a qualitative research, it does not use the term population, but according to Spradley in Lesmana (2015) it is called a social situation consisting of 3 (three) elements, namely place, actors and activities, interact synergistically. In social situations or the object of this research, researchers can observe in depth the activities of people in certain places. This social situation can be expressed as an object of research that wants to know what is happening in it because the purpose of qualitative research is to produce theories.



The object of this research is about the intellectual capital contained in PT Pokta Terbit Industri, the company's awareness of the importance of intellectual capital, its recognition, measurement, and disclosure and what problems are faced if the company is not aware of the existence of intellectual capital. So that PT Pokta Terbit Industri will be able to optimally make intellectual capital a valuable asset for the company.

Object of Research Background

This study was conducted to determine how important intellectual capital is for the company. In this study the authors conducted research with the object of research being a service company located in East Karawang, West Java. In this company, researchers will examine the intellectual capital in the company. The aim is to understand that the influence of intellectual capital will have a significant impact or not for the company, to also find out how it is managed and recognized so that the company can develop the company's intellectual capital into assets or added value for the company. In the end, the company will understand and realize the importance of intellectual capital for the company in this competitive era.

PT Pokta Terbit Industri was first started in Jakarta on March 11, 1991. PT Pokta Terbit Industri is engaged in the manufacture of shoe machines and has an engineer from South Korea. Then on February 21, 1996 PT Pokta Terbit Industri occupied a new factory building in East Karawang with a total land area of 3034 m² and a building of 1274 m². Starting March 21, 2001, PT Pokta Terbit Industri started trying to penetrate into construction, and got approval from the head of the Foreign Investment Board, and the approval letter was No 90 / II / PMA / 2001 on the civil construction unit.

PT Pokta Terbit Industri has a vision to continue to provide the best solutions for customers based on innovative technology and qualified experience from the company's workforce to provide satisfaction and added value for customers. The missions of PT Pokta Terbit Industri are as follows:

1. Always maintain good relationship with customers.
2. Always understand the needs required by customers.
3. Based on technology and flexible pricing, PT Pokta Terbit Industri prioritizes services based on:
 - Survey
 - Consultation
 - Design
 - Socialization and implementation

Form of Legal Entity of Research Object

PT Pokta Terbit Industri is a company that has been legalized to exist and has a license. Here is a list of permits for the establishment of the company:

- a) Company Registration Certificate (TDP).
- b) Expansion Permit.
- c) Company Domicile Permit No.503/46/DS issued by the Head of Anggadita Village, Klari District.
- d) NPWP (Taxpayer Identification Number) Issued by Karawang Tax Office.
- e) Letter of Approval from the Minister of State for Investment/Head of the Investment Coordinating Board for the Transfer of Non-Domestic Capital Companies/Foreign Investments Status to Foreign Investments No. 73/V/PMA/1999 issued by the Head of BKPM.
- f) Letter of Approval for the Expansion of Foreign Investment No. 90/II/PMA/2001 issued by the Head of BKPM.
- g) Letter of Approval for Change of Statement in the Company's Capital No. 636/III/PMA/2001 issued by the Head of BKPM.
- h) Approval of the Deed of Amendment to the Articles of Association of the Limited Liability Company No. C-06851 HT.01.04 TH. 2001 issued by the Minister of Justice and Human Rights of the Republic of Indonesia.
- i) Certificate of Land Use.
- j) Site Plant Approval Letter.
- k) Nuisance Act Permit (HO).
- l) Indonesian Construction Contractors Association Letter.

Organizational Structure of Research Object

To achieve organization's goals, everyone who works at the company must know their respective positions in the company and the responsibilities they carry. As with PT Pokta Terbit Industri, which is a service company, it must also have a clear organizational structure in it, which consists of the president director, commissioner, director, field leader, manager, factory, accounting section and purchasing department. Each of these office holders are chosen people who have sufficient intellectual property to run their business.

Company Standard Operating Procedure

Sailendra (2015, p.11) stated that Standard Operating Procedure is a guide used to ensure the operational activities of a company or organization run smoothly.

In the company where the researcher conducts research, namely PT Pokta Terbit Industri, the following is an outline of the standard operating procedure applicable to the company:

Employees who work under PT Pokta Terbit Industri are required to wear attributes or clothing that has been determined

by PT Pokta Terbit Industri during working hours and during activities at work.

Provisions for working time at PT Pokta Terbit Industri are held to discipline workers and so that the target of the work can be realized on time. Effective working days at PT Pokta Terbit Industri are Monday-Saturday, from 8.00 am to 16.00 pm. PT Pokta Terbit Industri is a service company that has 2 activities, namely the sale of services and goods, each of which has a working procedure that has been made:

Construction work procedure:

- Conduct surveys and take measurements to the location to be built by the survey team and the design team/image maker accompanied by a team from the customer.

- The design team makes a design drawing of the building to be built to calculate the quantity of material required.
- The warehouse department makes a purchase requirement letter to the purchasing department for goods that are not available in the warehouse or are insufficient for construction.
- The purchasing department makes price requests to company vendors and performs price comparisons.
- Choose the lowest price with high quality for each type of goods.
- Follow up customers regarding the continuation of the development plan.
- Conducting contracts with customers.
- Received PO (purchase order) from the customer (accepted by the accounting staff) then reproduced and submitted to the design team and director.
- Field leaders (foremen) prepare civilians who will be employed in the project.
- The accounting staff makes invoices and sales tax invoices as receipts for advances for work.

Goods sales work procedure:

- Make a price quote according to customer demand (done by the accounting and purchasing staff and acced by the director.
- Received PO (purchase order) from the customer (accepted by the accounting staff) then reproduced and submitted to the factory manager and director, the PO received must have been signed by the purchasing department, manager and director.
- The factory manager submits a copy of the PO to the warehouse department to check the availability of materials needed for making orders.
- The warehouse department makes a purchase requirement letter to the purchasing department for goods that are not available in the warehouse or are not sufficient for making orders.
- The purchasing department purchases goods after previously receiving the best price offer from the selected vendor.
- If the goods from the vendor are sent, the goods are checked by the warehouse department by matching the PO and travel documents.
- After the material is ready, the work is ready to be done.

- The accounting staff then prepares invoices and sales tax invoices as well as travel documents for delivery of ordered goods.
- Delivery of goods is carried out when the goods have been completed, before confirming with the customer regarding the delivery time of the goods.

Company Operation

The main activity of PT Pokta Terbit Industri is manufacturing, namely buying finished or semi-finished goods or materials which are then processed to manufacture factory machines and sold to colleagues. Then a few years later PT Pokta Terbit Industri began to explore the construction of buildings or factories because they read the opportunities that existed and of course PT Pokta Terbit Industri had the ability to do that.

In addition to being engaged in the manufacture and sale of factory machinery and construction services, PT Pokta Terbit Industri also develops its business by providing building materials for customers who need it. The term dropshipper is often used by companies. The company offers a product to customers without stocking goods in their own warehouse. However, PT Pokta Terbit Industri directly contacted a trusted supplier if it received an order for the material and at the same time asked for it to be sent to the customer on behalf of the company.

The business development of PT Pokta Terbit Industri in the contracting sector cannot be separated from the support of architects from within the country. Without a workforce who has mastered the design field, this business may never have developed until now. The expertise of PT Pokta Terbit Industri's workforce in making graphic designs makes the company known for its good project results so that it is widely known by the public.

Disclosure of Intellectual Capital in Companies

Disclosure of intellectual capital is information about intellectual capital that can be shown through financial statements or only disclosure that the intellectual capital is recognized in the company. From the data collection technique by means of an audit approach that has been carried out on the company, it is known that there is potential for intellectual capital, especially human capital, which is recognized and disclosed. The following are the results of research conducted by researchers through various data collection techniques:

1. Interview

This research was conducted by interview or direct communication with parties related to the research site. From these interviews, researchers can collect the following information:

- a. Intellectual capital is not yet known within the company. Workers/employees who worked at PT Pokta Terbit Industri before joining did not have skills that were in accordance with the company's operational activities. However, with the passage of time workers are able to do their job well. In the intellectual capital component, namely human capital, the ability of employees like this is called know-how.

- b. The education possessed by most of the workers/employees employed is only junior high school graduates.
- c. Since its inception until now, PT Pokta Terbit Industri has not held special training for new or old employees. Whereas special training or seminars will help develop the soft skills of employees.
- d. New employees or workers who are accepted to work at PT Pokta Terbit Industri are immediately employed accompanied by seniors.
- e. Contracts with employees are only made once during their tenure in the company. Contract renewals are carried out over time without using 'black on white'.
- f. As an appreciation and assessment of workers, giving workers wages
 - For permanent and contract employees, this is done once a month.
 - For casual or civil workers, wages are given every 2 (two) weeks
- g. The number of employees working at PT Pokta Terbit Industri is as follows:
 - There are 11 permanent employees
 - 5 contract employees
 - 19 freelancers (can increase or decrease according to project needs)

2. Observation

From the observations made, the researchers obtained the following results:

- a. PT Pokta Terbit Industri does not place much importance on the educational and vocational qualifications of its employees. The employee's job title is determined by how long the employee has existed or served the company.
- b. Everything rests on the decisions and rules of the company's leadership. Starting from the rules in the office, factory, and in the field. All employees move according to orders from company leaders, not SOPs.
- c. Job desk is not fully applicable. Because in actuality, work related competencies are who can do it, then he who does it. So, the duties of employee A can be the responsibility of employee B.
- d. The leader of PT Pokta Terbit Industri always builds good relations with previous customers. So that customers recognize PT Pokta Terbit Industri from the personal leadership.

3. Documents

This intellectual capital research is devoted to researching human capital or human resources that support the company's wealth. At PT Pokta Terbit Industri, employees who work are rewarded with wages or salaries once a month and for freelancers every two weeks. In accounting books, payroll expenditures are included in the category of expenses that reduce the company's income in a company. Therefore, PT Pokta Terbit Industri has properly disclosed the salary charges in the Profit and Loss Financial Statements. This is classified as a form of intellectual capital assessment on the human capital of PT Pokta Terbit Industri. The supporting document in this research is the Income Statement.

4. Confirmation

The results of the researcher's confirmation to employees as human capital owned by PT Pokta Terbit Industri is that giving appreciation to employees in the form of monthly salaries has been properly implemented, it's just that it is often more than the date of the salary receipt agreement.

IV. DISCUSSION

The discussion in this study is about the problems in the company found by researchers related to the research theme taken. The following are the weaknesses and shortcomings of the practice of intellectual capital at PT Pokta Terbit Industri that the researchers managed to collect, which resulted in not maximally benefiting from the presence of intellectual capital:

1. All forms of decisions rest on the company's leadership
2. The absence of special training and motivational seminars for soft skills development for human resources or company human capital
3. The employee payroll system is often not punctual and there is no bonus calculation as more appreciation for employees
4. Do not have human resources who hold the Human Resources and Development section
5. The company does not yet have competent human resources in special fields, such as the accounting department, the graphic design section and so on.
6. There is no awareness of company owners about the importance of intellectual capital, especially human capital so that there is no specific measurement technique for intellectual capital for companies.

From the findings related to human capital as a component of intellectual capital in the company, the researcher uses 6 (six) attributes of audit findings so that this research can be a useful evaluation for the company, which are as follows:

1. Everything rests on the decision of the company's leadership. Managers in factories and company leaders should have the authority to regulate the performance set, as a result of having to wait for the leadership's decision, the work takes too long to complete. This is because the leadership does not yet have confidence in the soft skills of the manager. It is better if the leader develops trust in the manager or the person appointed as the coordinator, such as approaching employees.
2. Most of the workers have a junior high school (SMP) background, and some of them have a vocational background but are not in accordance with what the company is doing at the company. However, training and motivational seminars for the development of soft skills for the company's human capital were not held. This is because costs have not been budgeted for training and there is no culture to do so. This results in a high probability that the work will reap mistakes and employees do not have more motivation. It is advisable to organize special training and accept workers who have the appropriate vocational skills.
3. In employee payroll, the system is not on time, and there is no bonus calculation as more appreciation for employees. This is due to the approval of salary disbursement which is only done by one person. As a result, workers tend to

lose their enthusiasm for work and result in work that may be late for completion, it is better if the salary is given on time. In this case, the leadership can prioritize the rights of employees or give authority to trusted workers.

4. Do not have human resources who hold the Human Resources Development section. Recruitment of new employees is carried out by the factory admin or factory manager. Recruitment of employees is not really done through interviews or testing, this is due to the lack of awareness that human resources are an important factor for the company, as a result, employees who are recruited do not really understand. It is better to provide special human resources for the human resource and development section so that HR will improve, and have a positive impact, and it is better to recruit the right person according to the department to occupy the HRD position.
5. The company does not yet have competent human resources in special fields, such as accounting and other departments. Most of the human resources are self-taught to master the work they carry out. This is because PT. Pokta which still considers all fields of work can be completed with only a few human resources, as a result the company's performance can be hampered, such as financial reports that do not comply with accounting standards. Preferably PT. Pokta provides a special budget for skill development so that the work can be completed properly, as well as sending human resources who have been given responsibilities to seminars or special training.
6. Company owners have not realized the importance of intellectual capital, especially human capital so that there is no specific measurement technique for intellectual capital for the company, so there are still acts of arbitrariness in treating employees within the scope of the company such as stopping employee tours. This is due to a lack of knowledge of intellectual capital, which results in a lack of employee ownership of the company such as an indifferent attitude if the company's finances are declining. The company should understand the measurement of the company's intellectual capital so that the company will understand the positive impact given by the component of intellectual capital, especially human capital on the company. The company should give proper appreciation to employees for helping the company's operational activities.

V. CONCLUSION AND SUGGESTION

Conclusion

The conclusion of this research is that PT Pokta Terbit Industri has not maximized the intellectual potential of the company. This happens because the company does not understand the concept of intellectual capital for company performance. Disclosure of the company's intellectual capital has in fact been done by giving appreciation as a form of assessment of the company's intellectual capital although it has not been maximized.

The following are the problems regarding intellectual capital contained in PT Pokta Terbit Industri, namely:

- 1) Everything in the company rests only on the company's leadership
- 2) There is no special training and motivational seminar for the development of soft skills for human resources or the company's human capital
- 3) Employee payroll system that is not on time and there is no bonus calculation as more appreciation for employees
- 4) Do not have human resources in control in the Human Resources and Development section
- 5) The company does not yet have competent human resources in specific fields
- 6) There is no owner awareness of the importance of intellectual capital in the company so that there is no specific measurement technique for intellectual capital for the company.

Suggestion

The following are suggestions given by researchers to companies regarding maximizing intellectual capital:

1. The company leadership should give trust to the manager or coordinator to be able to make decisions on what is their responsibility. To convince yourself you can take an intense approach to the worker in question. This is very necessary so that the company is able to develop with the potential of employees who are critical of the company's needs. The approval of a leader is very necessary, but it is very necessary to have the contribution of employees who have the potential to express their best opinion.
2. Companies need to hold special training for new and old employees. For old employees there needs to be special training on the use of a factory machine so that when operating there are no errors, and if there are errors, the employees will understand how to overcome them. The provision of motivational seminars is necessary for all employees. There are times when employees only care about their needs without having the motivation to develop the company. A motivational seminar will make employees excited and have the drive to work. The advantage is that the company's performance will increase and the company's revenue will automatically be better.
3. Recruitment for the Human Resource and Development section so that there are company-owned human resources who will specifically manage human capital in the company.
4. Companies need to pay attention to the rights of employees by paying their wages on time or the leadership can give authority to the accounting department / trusted people when payday cannot be approved because they have to leave the office.
5. Sending human resources in a field of work, for example, in the field of accounting to special training institutions or to seminars held by an academician on accounting or other fields.
6. Understand how to measure intellectual capital in order to be able to assess employee performance and also to be able to disclose it in financial statements.

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