

CHAPTER V

CONCLUSIONS, IMPLICATIONS, AND LIMITATIONS OF RESEARCH

A. Conclusion

Based on the analysis and discussion contained in section IV can be concluded that:

1. Human capital positively affect the customer capital.
2. Human capital positively affect the structural capital.
3. Customer capital positively affect the structural capital.
4. Structural capital positively affect the business performance.

B. Implication

1. Based the result and conclusion, it reflects that to use Intellectual Capital effectively, there should be a significant interaction among the components of intellectual capital.
2. Intellectual capital is not considered yet as a main resources to create value by company to run business activities.
3. Manager in company need to know about the importance of intellectual capital implementation is a main factor that can affecting the company's ability to compete in global market.
4. Goverment of Indonesia could assign Ikatan Akuntan Indonesia (Indonesian Accountan Association) to socializing the Intellectual Capital in pararel with the standardization and regulation.

C. Limitation Research

1. Issue of intellectual capital was still new, the respondents may have not responded with full understanding of the issue. This condition might have caused bias in the data collected.
2. The use of questionnaire does not guarantee that the respondent answer honestly.
3. This research has not been able to show the actual implementation of intellectual capital due to the lack of company in Tasikmalaya applying intellectual capital practice in business performance.
4. The instrument of measurements used in this research is based on perception of respondents, so problem could be arise if the perception of respondents differ from actual condition.
5. Variables in this research are limited to human capital, structural capital, customer capital, and business performance. For further research, other variable might be examined to deepen the research in intellectual capital and business performance. The reserach can be expanded to other research location, by adding number of samples, and the use of other methods for intellectual capital.