

ABSTRACT

The company's financial performance over a period of time is detailed in the financial statements. An evaluation of financial statements is needed because many causes can cause rise and decrease in data in the financial report. The findings of this evaluation can inform business decision makers. The process of assessments of a company's success shows its financial ratios, including activity ratios. Trades made by trades, inventory trades (ITO), and net sales made by trades are the ratio of activities considered in the study. A quantitative technique with a k-clustering analysis that is used as a method in this research. The information used is secondary data by using 14 subcontractors of the 2019-2021 period listed in the Indonesian stock exchange as an observation unit. Analysis has shown that the optimum number of clusters is the four clusters. The results from analysis are cluster 0 as many as 7 companies which value the rate of activity is below industry standards. Cluster 1 consists of five companies which the ITO ratio meets industrial standards while the TATO & FATO ratio is below the industry standard. Cluster 2 is a company with TATOs below industry standards, ITO goes far beyond industrial standards, whereas FATO has met industry standards. Cluster 3 consists of 8 companies which rate b activity rate.

Keywords ; Activity Ratio, Clustering, K-means