

ABSTRACT

This research aims to calculate the solvency of companies and cluster them using the K-Means clustering analysis method. The solvency ratio is calculated based on the Debt to Assets Ratio (DAR) and Debt to Equity Ratio (DER). The research was conducted on subcontractor companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. The selection sample used purposive sampling method, so 16 companies were found with a total of 48 data. The research data used is secondary data, namely audited financial statements obtained through the official website of the Indonesia Stock Exchange (IDX). The results of the solvency calculation for the DAR ratio explain that all 16 companies are healthy, while the DER ratio shows that seven companies are in the healthy category. Solvency cluster analysis shows that the optimum number of sets is 3 clusters. Cluster 1 consists of 19 company data, cluster 2 consists of 23 company data, and cluster 3 consists of 6 company data.

Keywords: DAR, DER, Python, Clustering, K-Means