

ABSTRACT

Accounting information is information that is needed by interested parties within the company. Financial reports are a form of accounting information. With the existence of financial reports, company performance can be described, especially in the financial sector. This study describes the calculation of return on sales (ROS) and return on capital employed (ROCE) profitability ratios and clustering of these ratios using the K-Means Clustering method. The data sample used is data from contractor sub-sector companies listed on the Indonesia Stock Exchange from 2019 to 2021. The results of the ROS and ROCE calculations show the percentage of company profits. Based on the analysis, clusters using the K-Means Clustering method show changes in company clusters during that period.

Keywords: ROS, ROCE, K-Means Clustering