

Lampiran 1. Hasil Uji Normalitas Total Assets

Case Processing Summary

		Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
Total Assets	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%

Descriptives

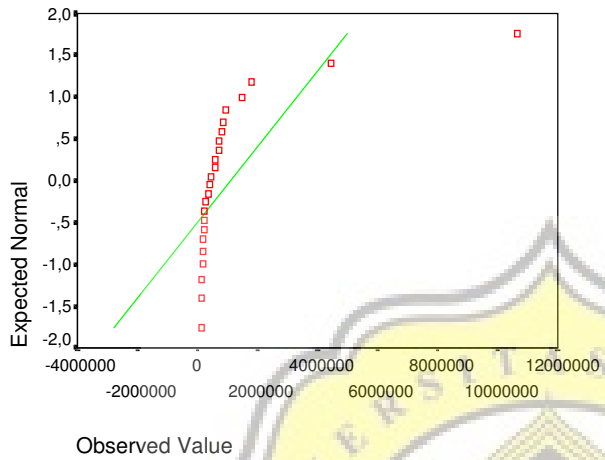
Kelompok Perusahaan				Statistic	Std. Error			
Total Assets	split	Mean		1109397	453488,6			
		95% Confidence Interval for Mean	Lower Bound	171284,8				
			Upper Bound	2047510				
		5% Trimmed Mean		691650,7				
		Median		424250,5				
		Variance		4,9E+12				
		Std. Deviation		2221631				
		Minimum		134848,0				
		Maximum		10637680				
		Range		10502832				
		Interquartile Range		668562,3				
		Skewness		3,861		,472		
		Kurtosis		15,972		,918		
		non split	non split	Mean			1121763	446847,5
				95% Confidence Interval for Mean		Lower Bound	197388,1	
						Upper Bound	2046137	
				5% Trimmed Mean			714472,1	
Median				434843,5				
Variance				4,8E+12				
Std. Deviation				2189097				
Minimum				130103,0				
Maximum				10419785				
Range				10289682				
Interquartile Range				747213,3				
Skewness				3,777	,472			
Kurtosis				15,310	,918			

Tests of Normality Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
Total Assets	split	,365	24	,000
	non split	,362	24	,000

Gambar Normal Probability Plots

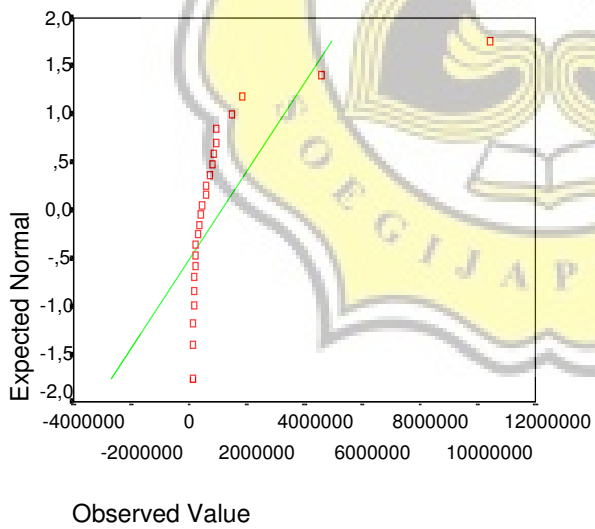
Normal Q-Q Plot of Total Assets

For KELMPK= split



Normal Q-Q Plot of Total Assets

For KELMPK= non split



Lampiran 2. Hasil Uji Normalitas Total Assets (ln)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
kelompok perusahaaa						
TALN split	24	100,0%	0	,0%	24	100,0%
non split	24	100,0%	0	,0%	24	100,0%

Descriptives

kelompok perusahaan		Statistic	Std. Error	
TALN	split	Mean	13,102888	
		95% Confidence Interval for Mean	12,628546	
		Lower Bound	13,577229	
		Upper Bound		
		5% Trimmed Mean	13,011619	
		Median	12,956350	
		Variance	1,262	
		Std. Deviation	1,123329	
		Minimum	11,8119	
		Maximum	16,1799	
		Range	4,3680	
		Interquartile Range	1,518000	
		Skewness	1,098	,472
		Kurtosis	1,190	,918
	non split		Mean	13,119600
		95% Confidence Interval for Mean	12,640872	
		Lower Bound	13,598328	
		Upper Bound		
		5% Trimmed Mean	13,032694	
		Median	12,981150	
		Variance	1,285	
		Std. Deviation	1,1337205	
		Minimum	11,7760	
		Maximum	16,1592	
		Range	4,3832	
		Interquartile Range	1,622675	
		Skewness	1,025	,472
		Kurtosis	,940	,918

Tests of Normality

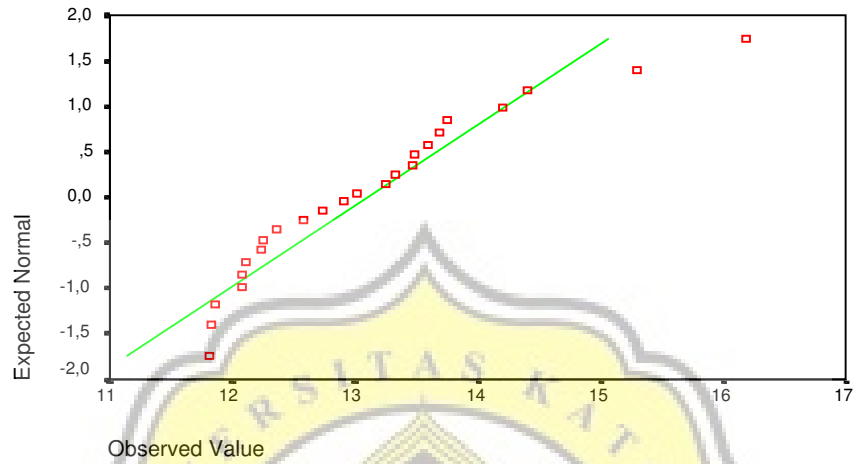
Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
TALN	split	,125	24	,200
	non split	,136	24	,200

TALN: Total assets (ln)

Gambar Normal Probability Plots

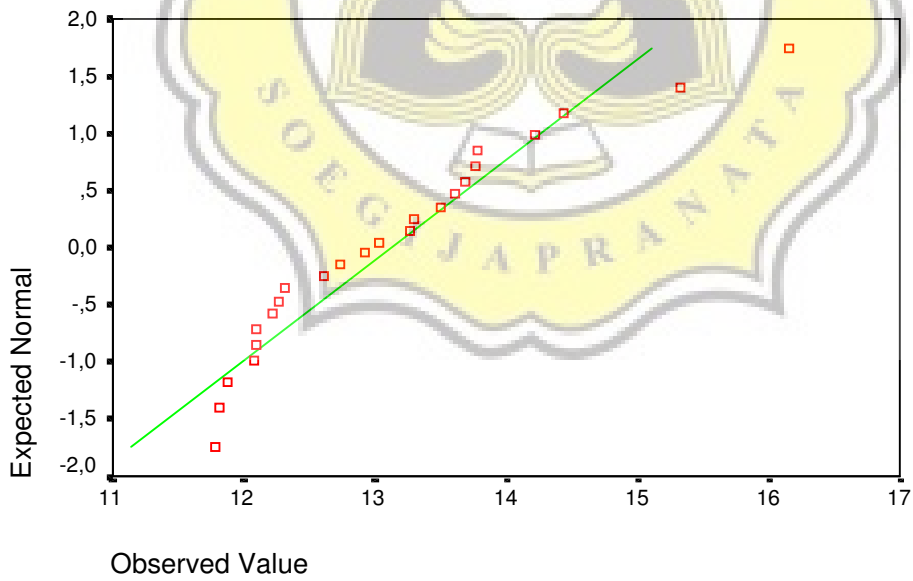
Normal Q-Q Plot of TALN

For KELOMPOK= split



Normal Q-Q Plot of TALN

For KELOMPOK= non split



Lampiran 3. Hasil Uji Beda *Independent Sampel T-test* Total Assets (ln)

Group Statistics

kelompok perusahaan	N	Mean	Std. Deviation	Std. Error Mean
TALN split	24	13,102888	1,1233329	,2292994
non split	24	13,119600	1,1337205	,2314197

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
TALN	Equal variances assumed	,007	,932	-,051	46	,959	-,016713	,3257811	-,6724758	,6390508
	Equal variances not assumed			-,051	45,996	,959	-,016713	,3257811	-,6724773	,6390523

Lampiran 4. Hasil Uji Normalitas ROI

Case Processing Summary

		Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
ROI	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%

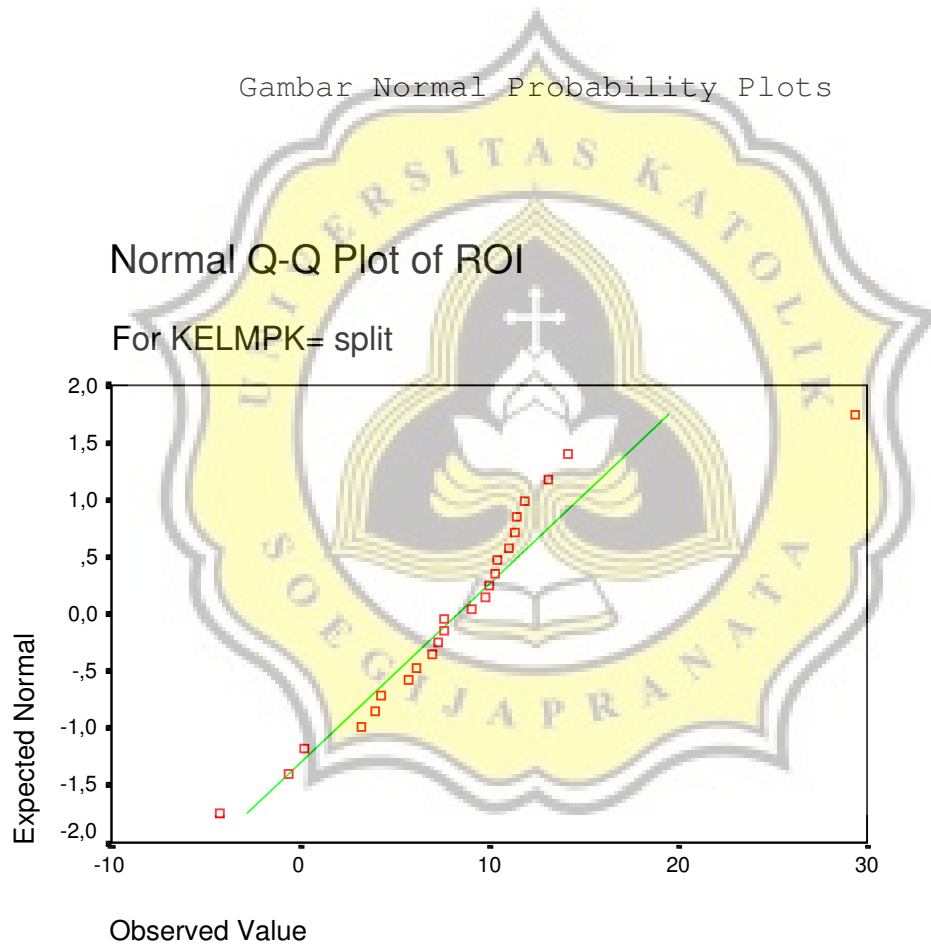
Descriptives

kelompok perusahaan		Statistic	Std. Error	
ROI	split	Mean	8,325833	
		95% Confidence Interval for Mean	5,633488	
		Lower Bound	11,018178	
		Upper Bound		
		5% Trimmed Mean	7,965926	
		Median	8,335000	
		Variance	40,653	
		Std. Deviation	6,3759916	
		Minimum	-4,2900	
		Maximum	29,3500	
		Range	33,6400	
		Interquartile Range	6,692500	
		Skewness	1,127	,472
		Kurtosis	4,598	,918
non split	non split	Mean	,084167	
		95% Confidence Interval for Mean	-5,264237	
		Lower Bound	5,432570	
		Upper Bound		
		5% Trimmed Mean	-,025648	
		Median	1,870000	
		Variance	160,429	
		Std. Deviation	12,66605	
		Minimum	-24,7300	
		Maximum	28,4700	
		Range	53,2000	
		Interquartile Range	17,307500	
		Skewness	-,146	,472
		Kurtosis	,115	,918

Tests of Normality

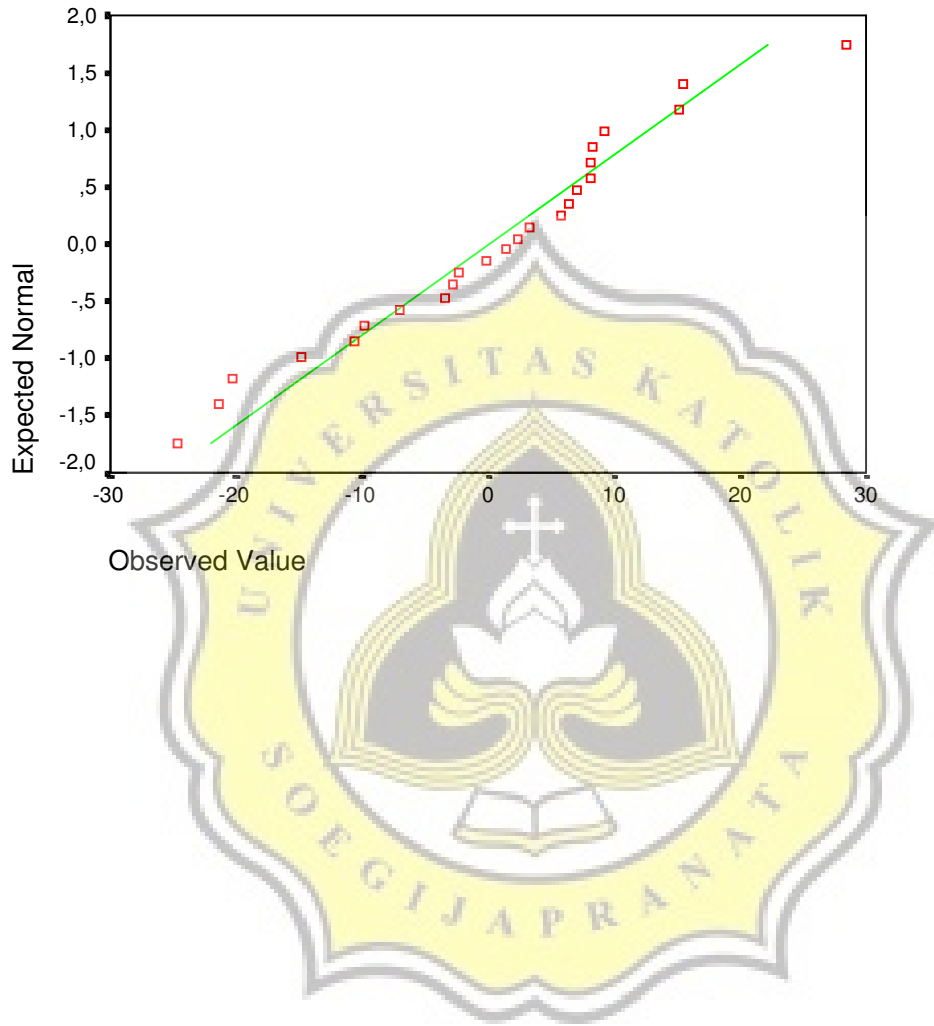
Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
ROI	split	,165	24	,091
	non split	,109	24	,200

Gambar Normal Probability Plots



Normal Q-Q Plot of ROI

For KELMPK= non split



Lampiran 5. Hasil Uji Normalitas EPS

Case Processing Summary

kelompok perusah	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
EPS split	24	100,0%	0	,0%	24	100,0%
non split	24	100,0%	0	,0%	24	100,0%

Descriptives

kelompok perusahaan	Statistic	Std. Error	
EPS split	Mean	172,2494	
	95% Confidence Interval for Mean	Lower Bound	60,690550
		Upper Bound	283,8083
	5% Trimmed Mean	153,1753	
	Median	32,500000	
	Variance	69797,875	
	Std. Deviation	264,1929	
	Minimum	-153,000	
	Maximum	827,0000	
	Range	980,0000	
	Interquartile Range	313,5000	
	Skewness	1,338	,472
	Kurtosis	,784	,918
	non split	Mean	-27,6681
95% Confidence Interval for Mean		Lower Bound	-160,003
		Upper Bound	104,6664
5% Trimmed Mean		-29,9646	
Median		2,554000	
Variance		98215,509	
Std. Deviation		313,3935	
Minimum		-870,000	
Maximum		871,0000	
Range		1741,000	
Interquartile Range		190,5000	
Skewness		,077	,472
Kurtosis		3,907	,918

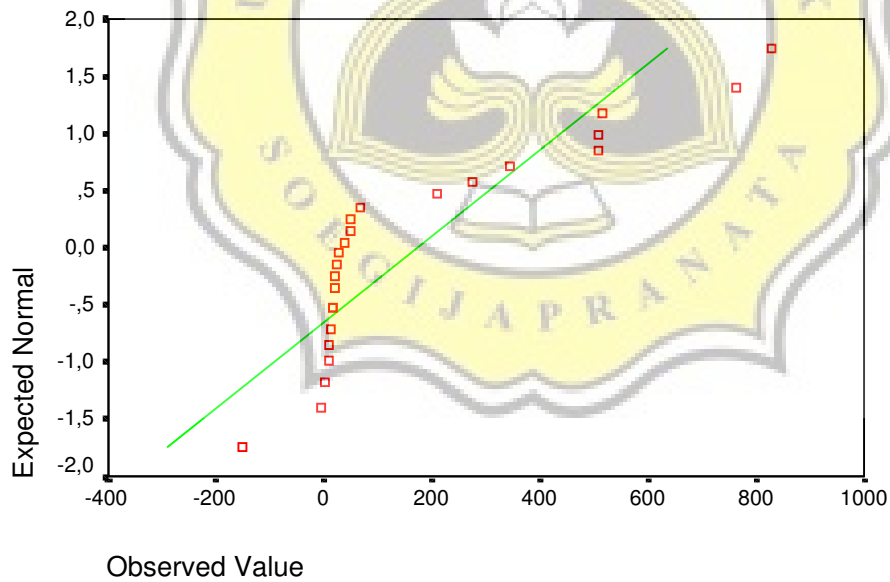
Tests of Normality

Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
EPS	split	,320	24	,000
	non split	,188	24	,028

Gambar Normal Probability Plots

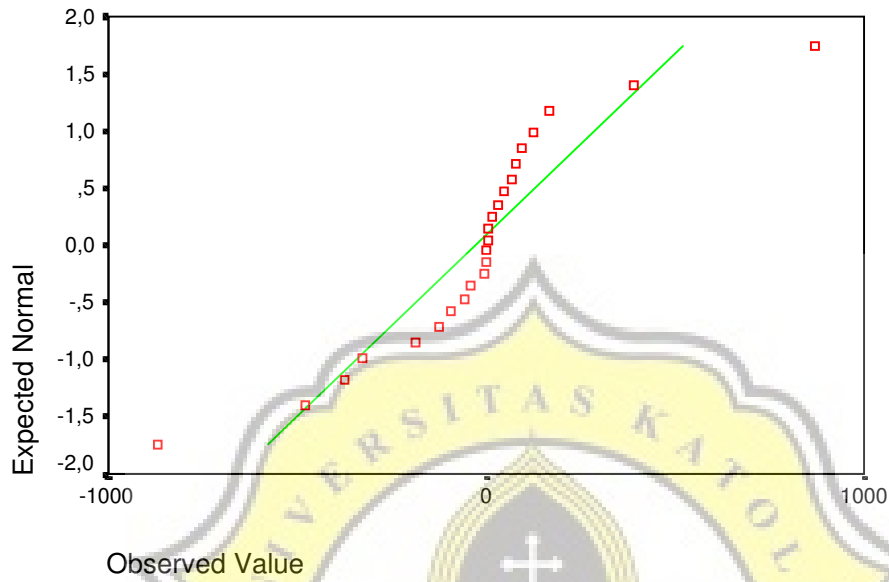
Normal Q-Q Plot of EPS

For KELOMPOK= split

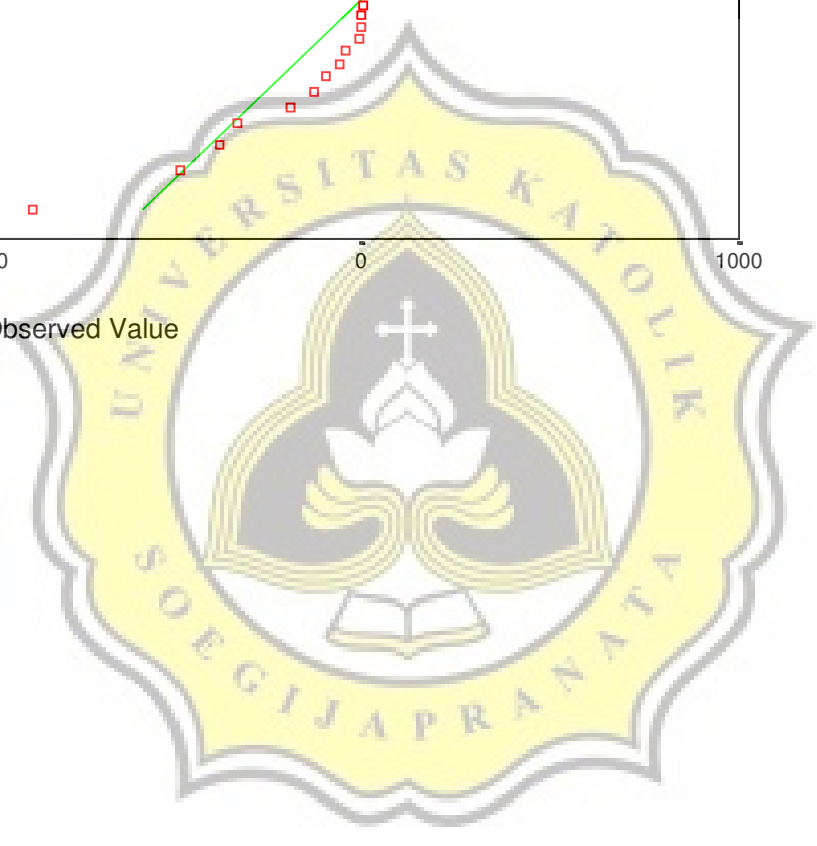


Normal Q-Q Plot of EPS

For KELOMPOK= non split



Observed Value



Lampiran 6. Uji Normalitas PER

Case Processing Summary

		Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
PER	kelompok perusahaan						
	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%

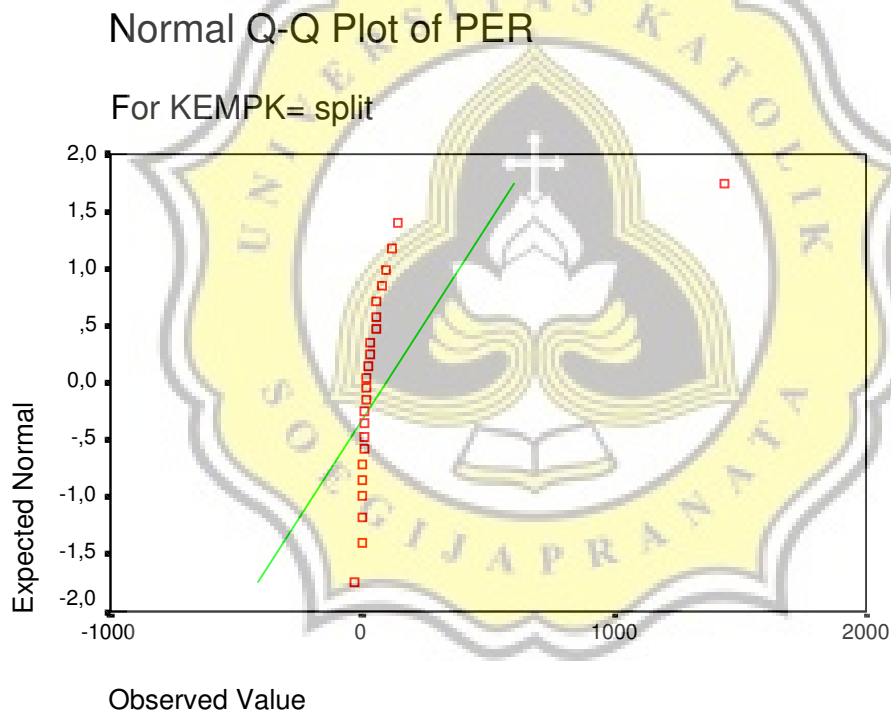
Descriptives

kelompok perusahaan		Statistic	Std. Error	
PER	split	Mean	91,552083	
		95% Confidence Interval for Mean		
		Lower Bound	-31,0636	
		Upper Bound	214,1678	
		5% Trimmed Mean	35,226944	
		Median	17,700000	
		Variance	84319,109	
		Std. Deviation	290,3775	
		Minimum	-32,9500	
		Maximum	1440,990	
		Range	1473,940	
		Interquartile Range	51,742500	
		Skewness	4,741	,472
		Kurtosis	22,908	,918
		non split	non split	Mean
95% Confidence Interval for Mean				
Lower Bound	-31,5037			
Upper Bound	13,397895			
5% Trimmed Mean	1,171204			
Median	1,490000			
Variance	2826,820			
Std. Deviation	53,16785			
Minimum	-256,390			
Maximum	13,9000			
Range	270,2900			
Interquartile Range	10,900000			
Skewness	-4,755			,472
Kurtosis	23,018			,918

Tests of Normality

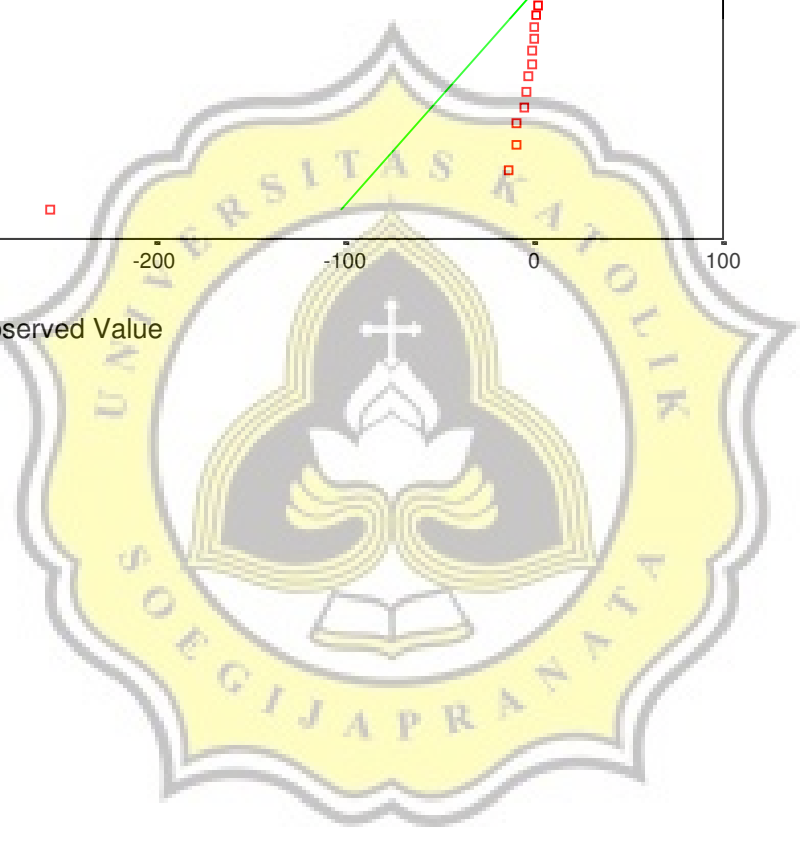
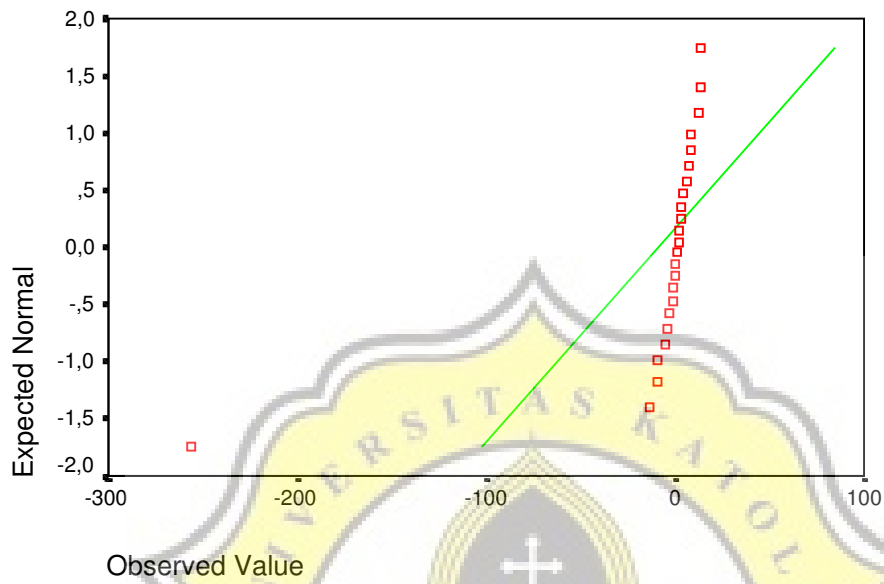
Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
PER	split	,388	24	,000
	non split	,422	24	,000

Gambar Normal Probability Plots



Normal Q-Q Plot of PER

For KEMPK= non split



Lampiran 7. Uji Normalitas PBV

Case Processing Summary

kelompok perusahaan		Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
PBV	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%

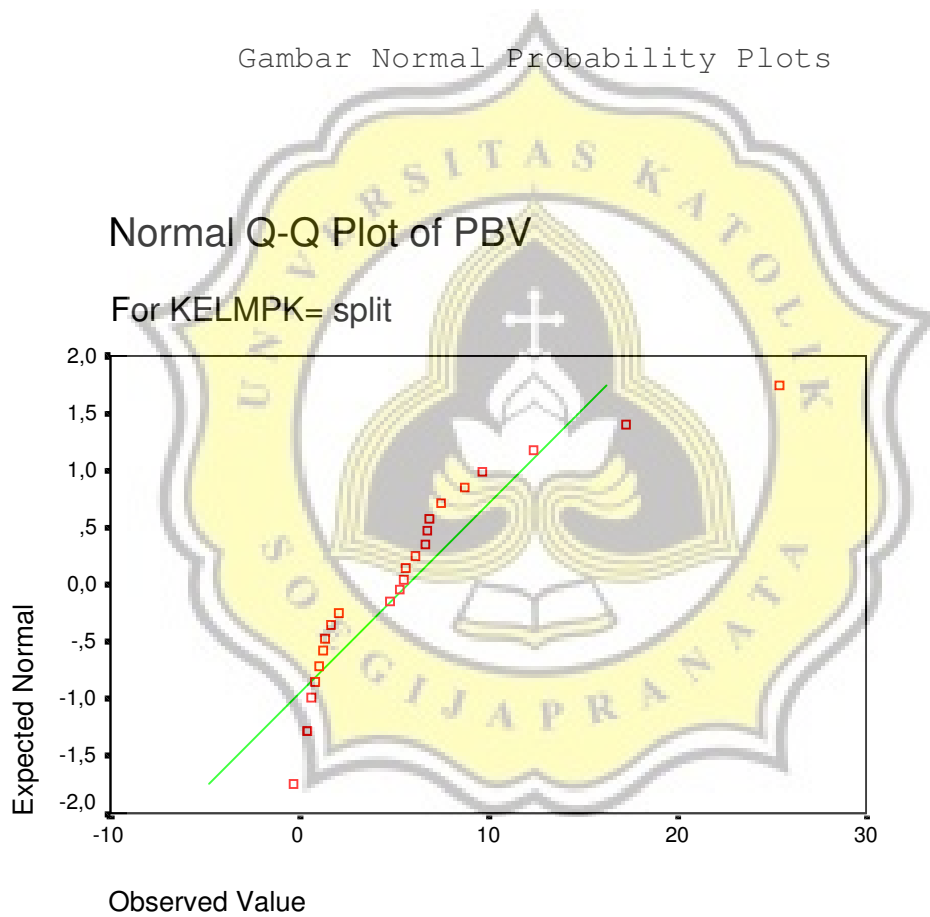
Descriptives

kelompok perusahaan		Statistic	Std. Error	
PBV	split	Mean	5,752917	
		95% Confidence Interval for Mean		
		Lower Bound	3,212004	
		Upper Bound	8,293829	
		5% Trimmed Mean	5,063704	
		Median	5,420000	
		Variance	36,209	
		Std. Deviation	6,0173694	
		Minimum	-,2700	
		Maximum	25,4200	
		Range	25,6900	
		Interquartile Range	6,250000	
		Skewness	1,822	,472
		Kurtosis	4,139	,918
non split	non split	Mean	1,418333	
		95% Confidence Interval for Mean		
		Lower Bound	-,484082	
		Upper Bound	3,320749	
		5% Trimmed Mean	,898241	
		Median	,735000	
		Variance	20,298	
		Std. Deviation	4,5052864	
		Minimum	-6,5100	
		Maximum	20,6300	
		Range	27,1400	
		Interquartile Range	2,220000	
		Skewness	3,401	,472
		Kurtosis	15,792	,918

Tests of Normality

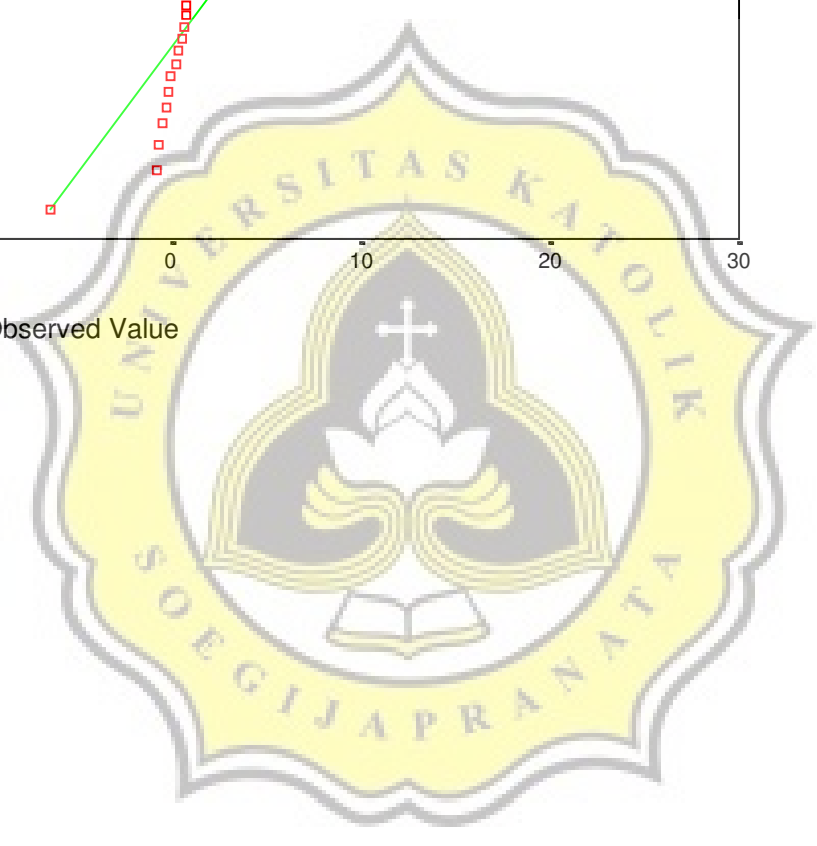
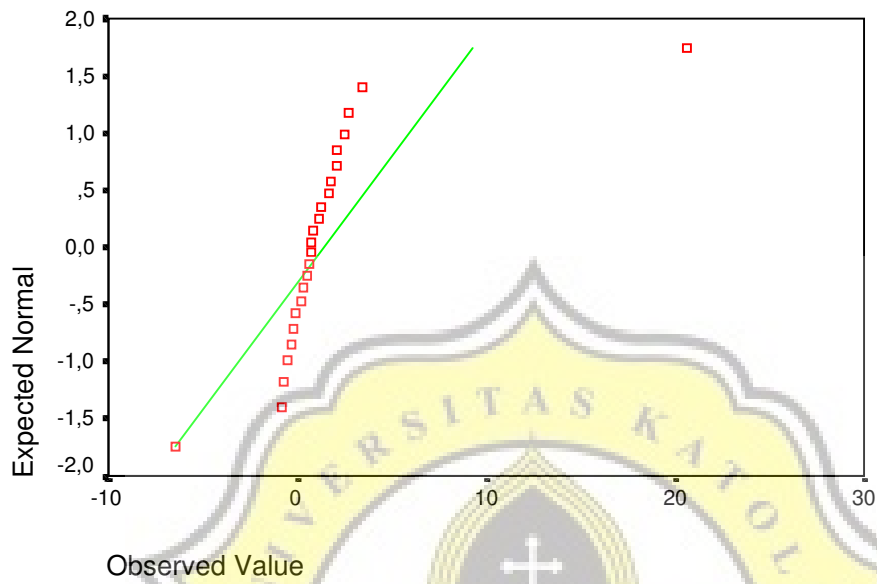
Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
PBV	split	,177	24	,050
	non split	,303	24	,000

Gambar Normal Probability Plots



Normal Q-Q Plot of PBV

For KELMPK= non split



Lampiran 8 Uji Normalitas EPS(ln), PER (ln), PBV (ln)

Case Processing Summary

	kelompok perusahaan	Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
EPS	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%
PER	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%
PBV	split	24	100,0%	0	,0%	24	100,0%
	non split	24	100,0%	0	,0%	24	100,0%



Descriptives

kelompok perusahaan			Statistic	Std. Error		
PER	split	Mean	2,702862	,4406273		
		95% Confidence Interval for Mean	Lower Bound 1,791355	Upper Bound 3,614370		
		5% Trimmed Mean	2,784827			
		Median	2,871300			
		Variance	4,660			
		Std. Deviation	2,1586242			
		Minimum	-3,4949			
		Maximum	7,2730			
		Range	10,7679			
		Interquartile Range	2,659825			
		Skewness	-,766	,472		
		Kurtosis	2,110	,918		
		non split		Mean	,295017	,4201474
				95% Confidence Interval for Mean	Lower Bound -,574124	Upper Bound 1,164158
5% Trimmed Mean	,463005					
Median	,848050					
Variance	4,237					
Std. Deviation	2,0582935					
Minimum	-5,5466					
Maximum	2,6318					
Range	8,1784					
Interquartile Range	3,292125					
Skewness	-1,135			,472		
Kurtosis	1,203			,918		

Descriptives

kelompok perusahaan			Statistic	Std. Error
PBV	split	Mean	1,244662	,2399012
		95% Confidence Interval for Mean		
		Lower Bound	,748389	
		Upper Bound	1,740936	
		5% Trimmed Mean	1,260500	
		Median	1,689800	
		Variance	1,381	
		Std. Deviation	1,1752713	
		Minimum	-,9675	
		Maximum	3,2355	
		Range	4,2030	
		Interquartile Range	1,771100	
		Skewness	-,451	,472
		Kurtosis	-,712	,918
non split		Mean	,359033	,2300685
		95% Confidence Interval for Mean		
		Lower Bound	-,116900	
		Upper Bound	,834966	
		5% Trimmed Mean	,337682	
		Median	,425550	
		Variance	1,270	
		Std. Deviation	1,1271007	
		Minimum	-1,8733	
		Maximum	3,0267	
		Range	4,9000	
		Interquartile Range	1,292725	
		Skewness	,193	,472
		Kurtosis	,669	,918

Tests of Normality

Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
EPS (ln)	split	,172	24	,065
	non split	,170	24	,070

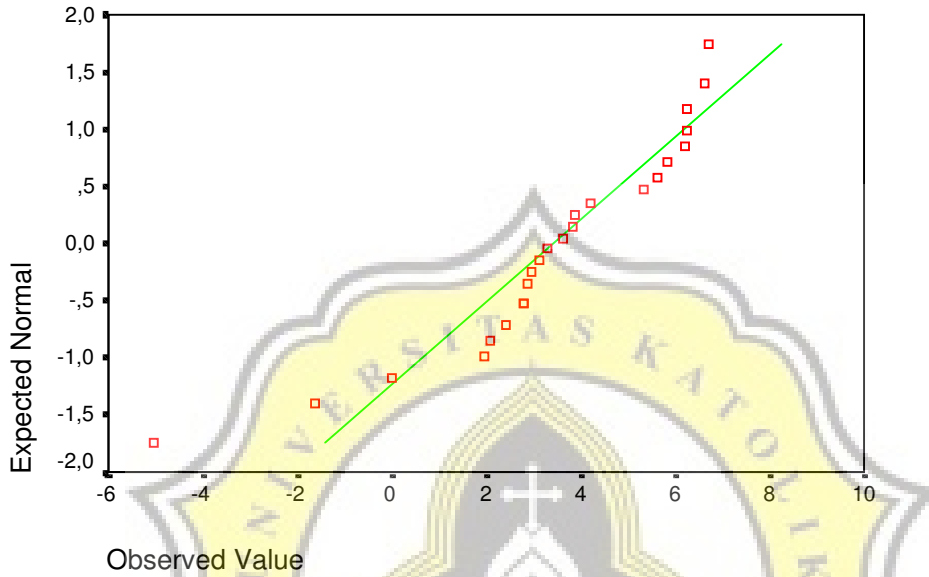
Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
PER (ln)	split	,126	24	,200
	non split	,144	24	,200

Kolmogorov-Smirnov				
Kelompok Perusahaan		Statistic	df	Sig.
PBV(ln)	split	,188	24	,027
	non split	,098	24	,200

Gambar Normal Probability Plots

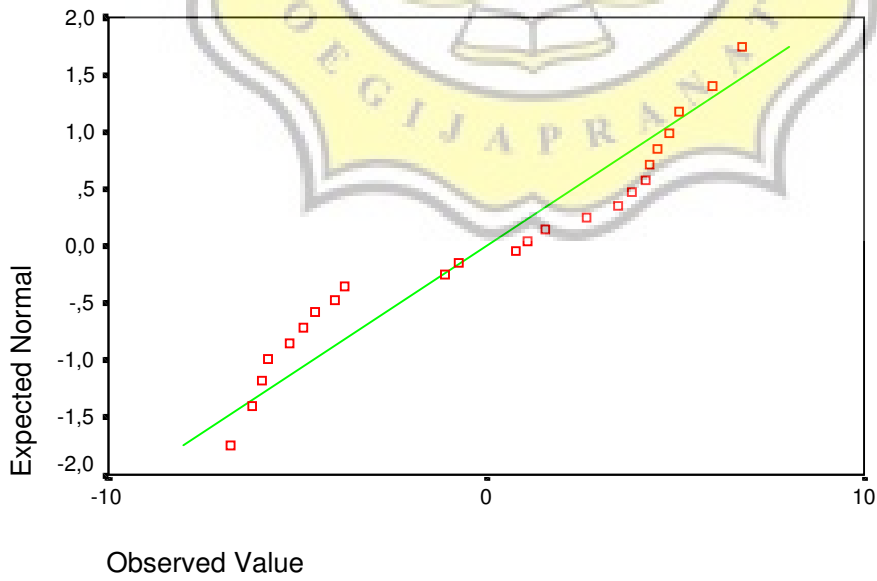
Normal Q-Q Plot of EPS

For KELOMPOK= split



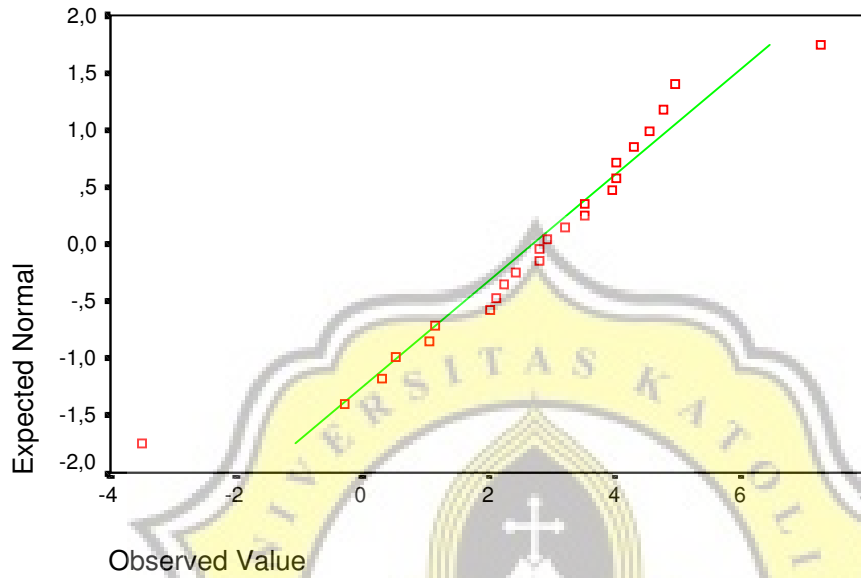
Normal Q-Q Plot of EPS

For KELOMPOK= non split



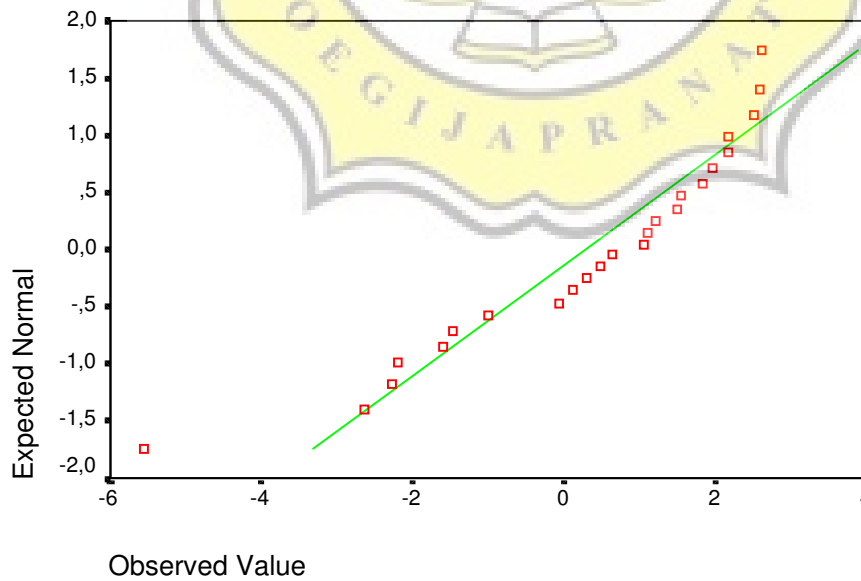
Normal Q-Q Plot of PER

For KELOMPOK= split



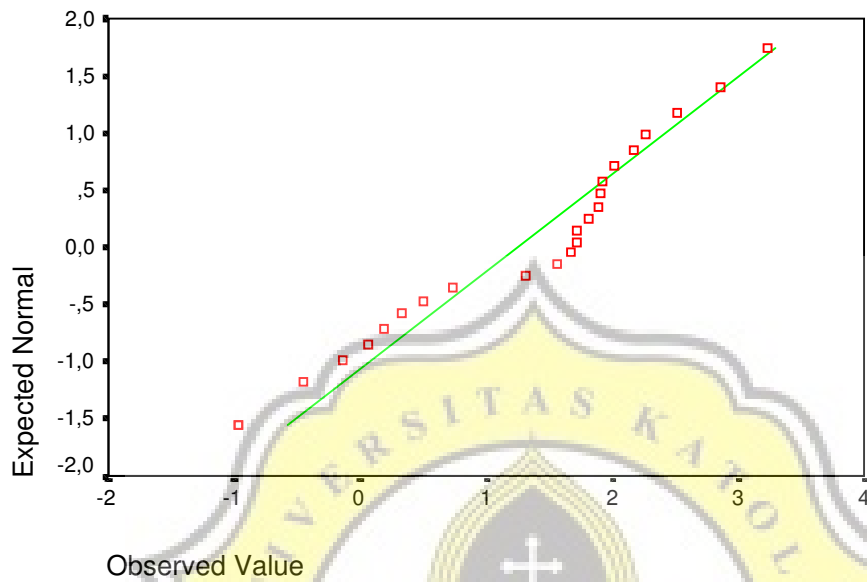
Normal Q-Q Plot of PER

For KELOMPOK= non split



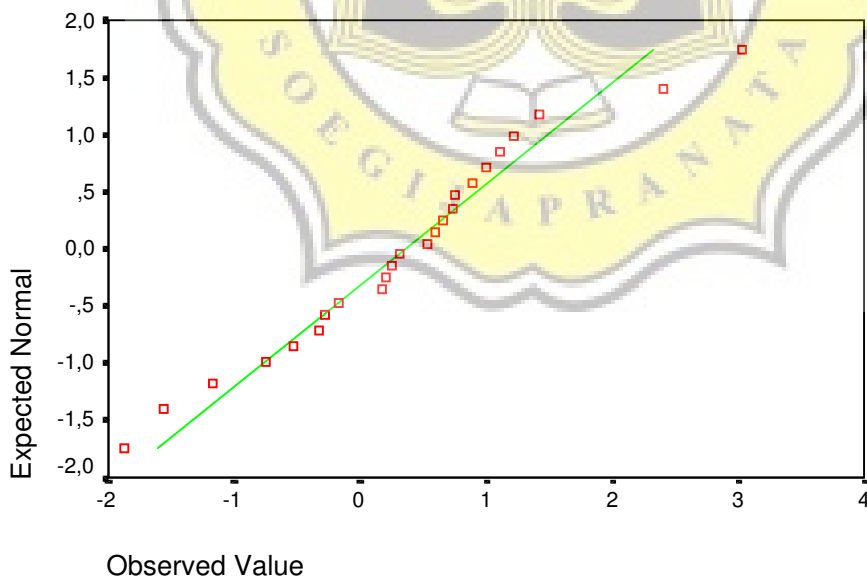
Normal Q-Q Plot of PBV

For KELOMPOK= split



Normal Q-Q Plot of PBV

For KELOMPOK= non split



Lampiran 9. Hasil Uji Beda Independent Sampel T-test

ROI

Group Statistics

jenis perusahaan		N	Mean	Std. Deviation	Std. Error Mean
ROI	split	24	8,3258	6,37599	1,30149
	non split	24	,0842	12,66605	2,58545

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
ROI	Equal variances assumed	9,091	,004	2,847	46	,007	8,2417	2,89455	2,41524	14,06809
	Equal variances not assumed			2,847	33,953	,007	8,2417	2,89455	2,35893	14,12440

Lampiran 10. Hasil Uji Beda Independent Sampel T-test
EPS(ln), PER(ln), PBV(ln)

Group Statistics

kelompok perusahaan		N	Mean	Std. Deviation	Std. Error Mean
EPS	split	24	3,417629	2,7605501	,5634949
	non split	24	,016500	4,5789380	,9346718
PER	split	24	2,702863	2,1586242	,4406273
	non split	24	,295017	2,0582935	,4201474
PBV	split	24	1,244662	1,1752713	,2399012
	non split	24	,359033	1,1271007	,2300685

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
EPS	Equal variances assumed	15,123	,000	3,116	46	,003	3,401129	1,0913927	1,2042697	5,5979887
	Equal variances not assumed			3,116	37,768	,003	3,401129	1,0913927	1,1912751	5,6109832
PER	Equal variances assumed	,009	,926	3,955	46	,000	2,407846	,6088319	1,1823308	3,6333609
	Equal variances not assumed			3,955	45,896	,000	2,407846	,6088319	1,1822560	3,6334357
PBV	Equal variances assumed	,643	,427	2,664	46	,011	,885629	,3323915	,2165598	1,5546985
	Equal variances not assumed			2,664	45,920	,011	,885629	,3323915	,2165282	1,5547301

Lampiran 11. Hasil Uji beda Mann-Whitney PBV(ln)

Ranks

kelompok perusahaan	N	Mean Rank	Sum of Ranks
PBV split	24	29,52	708,50
non split	24	19,48	467,50
Total	48		

Test Statistics^a

	PBV
Mann-Whitney U	167,500
Wilcoxon W	467,500
Z	-2,485
Asymp. Sig. (2-tailed)	,013

a. Grouping Variable: kelompok perusahaan

Lampiran 12. Nama-Nama Perusahaan Sampel dan Data

Awal

NAMA PERUSAHAAN MANUFACTURING	THN SS	THN DATA	TOTAL ASSET	ROI	EPS	PER
Melakukan stock split						
fast food indonesia	2000	1999	134848	9.08	274	34.63
indofood sukses makmur	2000	1999	10637680	13.12	762	11.48
siantar TOP	2001	2000	340257	10.39	27	53.72
suba indah	2001	2000	598629	-0.66	-5	-32.95
tunas baru lampung	2001	2000	935029	0.19	1	1440.99
ultrajaya milk industry	2001	2000	707021	4.23	16	75.74
ever shine textile industry	2000	1999	723492	14.14	343	2.92
fortune mate indonesia	2002	2001	231590	3.18	23	33.72
pan brothers tex	2003	2002	140844	11.46	210	9.52
sarasa nugraha	2001	2000	175689	9.75	8	118.85

surya intrindo makmur	2001	2000	208206	7.56	16	142.85
tirta mahakam plywood industry	2000	1999	182177	3.99	47	24.69
asiaplast industries	2000	1999	175151	6.11	11	56.04
summiplast interbenua	2001	2000	204513	7.31	18	55.83
trias sentosa	2000	1999	1463000	9.96	506	1.68
voksel elektrik	2002	2001	448647	-4.29	-153	-1.31
astra graphia	2000	1999	875008	5.74	38	18.87
andhi chandra automotive products	2002	2001	137165	11.38	19	96.61
hexindo adiperkasa	2002	2001	569402	7.59	515	1.36
intraco penta	2000	1999	399854	11.06	508	3.15
tunas ridean	2001	2000	800269	11.86	68	16.53
united tractors	2000	1999	4429615	10.31	827	8.34
mustika ratu	2003	2002	291549	7.01	48	7.53
unilever indonesia	2000	1999	1815904	29.35	6.986	16.46
Tidak melakukan stock split						
multi prima sejahtera	2000	1999	130103	6.38	391	4.48
polysindo eka perkasa	2000	1999	10419785	-20.26	-480	-0.88
ricky putra globalindo	2001	2000	339610	-10.55	-124	-2.73
davomas abadi	2001	2000	599441	-24.73	-870	-0.33
panasia filament inti	2001	2000	949740	-9.88	-375	-1.07
karwell indonesia	2001	2000	725625	-3.49	-43	-13.91
sunson textile manufacture	2000	1999	963130	5.81	48	12.47
sepatu bata	2002	2001	222913	28.47	4.882	2.87
multi agro persada	2003	2002	144680	8.35	2.15	1.62
arwana citramulia	2001	2000	177419	2.31	14	8.77
kedaung indah can	2001	2000	211192	8.18	125	3.36
asia intiselera	2000	1999	177122	-6.99	-92	-4.36
sekar laut	2000	1999	177511	-2.39	-56	-9.81
alakasa industrindo	2001	2000	203560	-21.34	-2.025	-0.21
sierad produce	2000	1999	1498795	8.06	165	1.36
eratex djaja limited	2002	2001	458983	1.43	67	6.28
budi acid jaya	2000	1999	875726	9.26	77	8.74
pioneerindo gourmet international	2002	2001	134791	15.51	95	1.9
Miwon Indonesia	2002	2001	573166	-2.74	-185	-5
multi bintang indonesia	2000	1999	410704	15.17	2.958	13.52
BAT indonesia	2001	2000	812466	7.07	871	13.9
texmaco perkasa engineering	2000	1999	4564296	-14.78	-330	-9.02
cahaya kalbar	2003	2002	300442	3.25	33	7.17
sumalindo lestari jaya	2000	1999	1851102	-0.08	-3	-256.39