



TABLE OF CONTENTS

ACKNOWLEDGEMENT.....	i
ABSTRACT.....	ii
TABLE OF CONTENTS.....	iv
CHAPTER I INTRODUCTION.....	1
1.1 Background.....	1
1.2 Problem Statement.....	5
1.3 Research Objective.....	5
1.4 Research Contributions.....	5
1.5 Writing Structure	6
CHAPTER II THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT	8
2.1 Theoretical Framework.....	8
2.1.1 Signaling Theory.....	8
2.1.2 Value Relevance.....	9
2.1.3 Pension Accounting Information.....	11
2.2 Previous Research and Hypotheses Development.....	15
CHAPTER III RESEARCH METHODS.....	18
3.1 Period of Research.....	18
3.2 Population and Sample.....	18
3.3 Type and Source of Data.....	18
3.4 Variable Definitions	19
3.4.1 Dependent Variable.....	19
3.4.2 Independent Variables.....	19
3.4.3 Control Variables.....	20
3.5 Descriptive Statistics	20
3.6 Classic Assumption Tests.....	21
3.7 Hypotheses Testing.....	22
CHAPTER IV RESULT AND ANALYSIS	24
4.1 Sample Selection	24
4.2 Descriptive Statistics	25
4.3 Classic Assumption Tests.....	26
4.3.1 Normality Test.....	26
4.3.2 Multicollinearity Test.....	26
4.3.3 Autocorrelation Test.....	27
4.3.4 Heteroskedasticity Test.....	27
4.4 Hypotheses Testing.....	28
CHAPTER V CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS... 33	



5.1 Conclusions	33
5.2 Limitations	33
5.3 Suggestions	34
REFERENCES	35
APPENDIX.....	37