

**VII Editorial**

- 1 Lines of Research in Fifty Years of Corporate Financial Theory**  
Werner Neus and Andreas Walter, Tübingen
- 39 Empirical Capital Structure Research:  
New Ideas, Recent Evidence, and Methodological Issues**  
Prof. Dr. Ralf Elsas and David Florysiak, Munich
- 73 IFRS-adoption and Relationship Lending**  
Prof. Dr. Jochen Bigus and Philipp Schorn, Bern
- 113 Do Managers Adjust the Capital Structure to Market Value Changes?  
Evidence from Europe**  
Wolfgang Bessler, Giessen, Wolfgang Drobetz, Hamburg, and Pascal Pensa,  
London
- 147 Financing Choices and Corporate Governance along a Firm's Life Cycle**  
Dr. Julia Hirsch, Mexico City, and Prof. Dr. Uwe Walz, Frankfurt am Main
- IX GRUNDSÄTZE UND ZIELE**
- XI HERAUSGEBER/EDITORIAL BOARD**
- XII IMPRESSUM/HINWEISE FÜR AUTOREN**