

## Content

|  | Page |
|--|------|
| <i>Wolfgang Ballwieser</i><br>Editor's Preface .....   | 1    |
| <i>Bernhard Pellens/Nils Crasselt:</i><br>Funding Strategies for Defined Benefit Plans and the Measurement<br>of Leverage Risk .....                         | 3    |
| <i>Wolfgang Gerke/Ferdinand Magers/Alexander Röhrs:</i><br>Pension Funding, Insolvency Risk and the Rating of Corporations .....                             | 35   |
| <i>Working Group "Accounting and Reporting of Intangible Assets":</i><br>Corporate Reporting on Intangibles – A Proposal from a German<br>Background – ..... | 65   |
| <i>Thomas W. Günther/Dirk Beyer/Jutta Menninger:</i><br>Does Relevance Influence Reporting about Environmental<br>and Intangible Success Factors? .....      | 101  |