

Meaning of Executive Compensation



Executive compensation is the payment package for the senior executives of a company



To encourage them to perform better for lucrative benefits

An Introduction To Executive Compensation An Introduction To Executive Compensation

Steven Balsam



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Executive Compensation Steven Balsam, 2007 Report on Executive Compensation United States. Office of Wage Stabilization. Executive Compensation Branch, 1974 **Report on Executive Compensation** United States. Cost of Living Council, United States. Office of Wage Stabilization. Executive Compensation Branch, 1974 *Executive Compensation* United States. Congress. Senate. Committee on Finance, 2006 , Executive Compensation Gary Groux, 2014-12-08 The chief executive officer CEO of a corporation and his or her executive team are responsible for the management of the business and its continued operating and financial success The CEO and executive team are almost always highly compensated and the relative total compensation has mushroomed over time Most of the compensation now is designed to be performance based but leading to charges that executives have incentives to manipulate corporate earnings and stock price in the short term for their own self interests The compensation at some companies became so egregious that compensation again became a major public policy issue subject to federal regulation Executive Compensation focuses on the major topics related to executive compensation present past and future First is understanding what executive compensation is including composition and objectives of pay contracts Second how do specific compensation agreements affect corporate behavior and

performance Third what are the major components including how and what are accounted for and disclosed How is compensation especially executive compensation accounted for that is what are the calculations and journal entries required Fourth what does historical analysis tell us about the topic especially how contractual decisions have been made and what has worked Finally what is in store for the future both expected compensation agreements and what the compensation incentives suggest for future corporate decisions on operations and accounting manipulation

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Executive Compensation: Empirical Essays on the Antecedents and the Consequences, and the Role of Executive Personality Steffen Florian Burkert, 2023-03-10 Top managers have a significant impact on organizations because they are responsible for the formulation and implementation of corporate strategies have the visibility and influence to shape the opinions of internal and external stakeholders and coin the culture of their organizations affecting employees at every level of the organization Research has focused on the drivers and consequences of top managers actions with a particular focus on executive compensation but important questions remain unanswered This dissertation contributes to the literature on top executives by examining the antecedents of executive compensation the influence of executive compensation on executive behavior and the interplay of executive compensation and top executive personality The first study introduces the role of compensation benchmarking for determining executive compensation to the

management literature It finds that benchmarking leads to compensation convergence The second study examines the impact of executive compensation complexity on firm performance The results show that compensation complexity is negatively related to accounting based market based and ESG based metric of firm performance The third study explores the implications of relative performance evaluation RPE on the imitation behavior of firms It finds that the introduction of RPE is positively related to the imitation of the strategic actions of peer firms The fourth study contributes to the growing literature on the impact of corporate social performance CSP goals in CEO contracts Specifically it examines how and when CSP incentives influence the CEO s attention to corporate social responsibility topics The final essay examines the role of CEO personality it finds that differences in CEO personality explain differences in the level of strategic conformity Taken together the essays in this dissertation make a significant contribution to the scholarly discourse on the influence of top managers on their companies The empirical evidence presented expands the current understanding of how top executives affect strategic firm behaviors and it provides insights for policymakers managers and investors

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