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Nota di contenuto	Introduction to executive compensation -- Compensation basics -- Accounting for executive pay -- Historical perspective on executive pay -- Economic theory -- International comparisons -- The future of executive compensation -- Appendix 1. Microsoft proxy disclosures, 2013 -- Appendix 2. Microsoft 10-K stock compensation disclosures, 2013 -- Appendix 3. Pfizer 10-K disclosures, 2012 -- Timeline -- Glossary -- Notes -- References -- Index.
Sommario/riassunto	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 (Enron and other tech-bubble failures or Citigroup and other banks during the subprime meltdown) that compensation again became a major public policy issue subject to federal regulation. (Popular outrage and calls for government action against well-paid CEOs has been common at least since the 1930s.)

