

# ***Designing Executive Compensation: Why is Pay at the Top so Hard to get Right?***

Introduction to the Seminar

*“Management Control and Strategy Execution”*

Sommersemester 2026

# Why join the seminar?

- The multi-million dollar paychecks of executives grab headlines, spark controversy, and influence how executives make decisions. Yet, public debate about executive compensation usually does not go beyond the surface level.
- The seminar focuses on presenting the current state of research and, building on this, deriving actionable recommendations for corporate practice.
- The seminar will be conducted in cooperation with *Mercer*, a market-leading management consulting firm; the in-person session is planned to take place in Düsseldorf.
- Developing students' professional profile within the master's program, deepening their academic research skills, as well as networking with experts from practice.

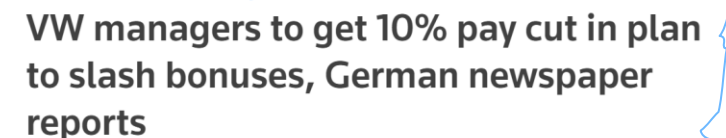


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Die hkp/// group

# Strategic HR & Corporate Governance Advisors



## Strategic HR Advisors

Trusted Advisor für CHROs und die HR-Funktion bei der Entwicklung und Umsetzung der People Agenda mit besonderem Fokus auf nachhaltige Performance und Transformation

Entwicklung nachhaltiger und angemessener **Vergütungssysteme auf Basis des Pay for Performance** Prinzips

Begleitung von mehr als **40 Börsengängen/IPOs**



## Corporate Governance Advisors

Trusted Advisor für Aufsichts- und Verwaltungsräte in der Gestaltung einer Corporate Governance, die nachhaltigen Wert für Shareholder und Stakeholder schafft

Entwicklung einer **HR-Funktionalstrategie**, Purpose & Governance, die Mitarbeitende und Führungskräfte in den Mittelpunkt stellt

Bereitstellung erstklassiger **Marktpraxis** – quantitatives & qualitatives Benchmarking

sustainable performance  
through people

# Course Overview (Planning)



Seminar kick-off, introduction of seminar themes, creation of teams (with *Mercer*)  
April 2, 2026



**Literature review** in top-tier journals

- Current state of research
- Development of hypotheses

Doing empirical research and **working with panel data**

- Preparing data for analysis
- Performing and interpreting hypotheses tests

→ **Developing and submitting a proposal** (by May 18, 2026)



**Feedback** on proposal in individual meetings (May 19, 2026)



**Further work** on seminar paper and **final paper submission** (by June 15, 2026)



**Presentation and discussion** of seminar paper (with *Mercer*) – July 14, 2026

# Course Overview (Format and Topics)

- The seminar paper should be a maximum of 12 pages (excluding references, tables and figures, Times New Roman, 12 pt font size, 1.5 line spacing) and should address one of the topics below.
- The presentation should be 15-20 minutes. Afterward, a designated team leads a 10-minute discussion of the paper, followed by 10–15 minutes of open Q&A.

## Seminarthemen

1. Compensation Complexity: Never Too Much of a Good Thing?
2. The Integration of ESG Metrics: Genuine Impact or Window Dressing?
3. Subjective Performance Metrics: Indispensable Information or Biased Distortion?
4. Fairness in Executive Compensation: A Small Price to Pay for Value Creation?
5. Relative performance evaluation: Show Me Your Peers and I Will Show You Your Strategy
6. Defaulting to the Standard: Strategic Choice or Institutional Habit in Executive Compensation?
7. Nonlinearities in CEO Compensation Contracts: Why Not Take the Straight Road?

- Registration takes place via [this online form](#) on the webpage of the Chair of Management Control ('Anmeldeportal').
- If you are experiencing difficulties with the form, you can also register by sending an email to Alexander van Slooten ([alexander.slooten@uni-due.de](mailto:alexander.slooten@uni-due.de)). You can also contact him with questions about the course.
- Registration is open from February 3 to March 31.
- We hope to see you in the course!