

Interactive Exercise

Course 20: The Basics of Equity Compensation

To begin, open the Executive Compensation Assessor (XA). The *Individual Profile* module will display. Select the **Job Title Browse** button. The *Browse Jobs* box will display.

Executive Compensation Assessor | **Individual Profile** | Benchmark List | Survey & Proxy Analyses | Peer Analyses | Advanced Reports | Total Compensation

Organization Name (Optional)
Your Organization Name

Job Title
Chief Executive Officer

Browse

Area
Rhode Island - State Average

Browse **Averages**

Industry
All Industries - Diversified

eSIC Code: 0000
NAICS: 000000
usSEC: 0000

Browse

Analysis Based on
Revenue

Salary Planning Date
3/31/2026

Chief Executive Officer

ERI: 1 | eDOT: 189117026 | SOC: 111011

Compensation Type: Base Salaries | Pay Period: Annual | \$ Revenue | Percentiles

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
1,000,000,000	344,528	506,295	686,462	923,446	1,133,003
500,000,000	308,913	454,086	615,709	826,494	1,013,686
100,000,000	248,260	364,969	495,549	663,010	811,540
50,000,000	226,768	333,333	452,697	605,891	740,391
10,000,000	168,548	246,908	335,371	449,467	548,943

Survey Description | eDOT Description

Job Title: Chief Executive Officer

Alternate Titles:
[Chairman of the Board & CEO](#), [President](#), [Executive Director CEO](#), [CEO](#), [Top Executive](#), [Top Executive Officer](#), [Top Group Executive](#)

Overview:
Plans, develops, establishes, and oversees interpretation and implementation of policies and objectives of organization in accordance with board directives corporation charter.
Responsible for the profitability of the entire organization.

In the *Search* field, begin typing “Chief Financial Officer” and when it is highlighted in green in the jobs list, press the **OK** button. (Note the *Job Description* that can be used to ensure the job you are analyzing matches the same job in your organization.)

Browse Jobs

Search

Chief Finan

Q

Search by

Job Title

Filter table by

All Jobs

AI Job Search

Advanced Search

Hybrid Jobs

Suggest a Title

Select Job

Job Title	eDOT Code	SOC Code	ERI Code	Salary By Level
Chief Financial Officer	189117054	113031	6	No
Chief Government Affairs Executive	189117107	111021	44430	No
Chief Green Officer	189117575	111011	731	No
Chief Growth Officer	189117489	111011	357	No
Chief Human Resources Officer	189117085	113121	5	No
Chief Information Executive	189117096	113021	9238	No
Chief Information Officer	189117096	113021	98767	No
Chief Information Security Officer	317117001	113021	86144	No
Chief Information Technology Officer	189117096	113021	86147	No
Chief Innovation Officer	189117434	112011	1953	No

1 of 1987 jobs have been selected.

Job Description

Develops the financial well-being of an organization by providing financial projections and accounting services, preparing growth plans, and directing staff.

Directs and coordinates financial affairs according to financial principles and government regulations.

Plans financial operational strategies by forecasting capital, facilities, and staff requirements; identifying monetary resources; and developing action plans.

Develops, directs, and provides financial analysis of operations by evaluating trends, studying revenue opportunities, establishing critical measurements, accumulating resources, and resolving problems.

Cancel

OK

Back at the *Individual Profile* module, enter “7,000,000,000” in the *Analysis Based on Revenue* field. This is the annual revenue for OD&D Corp. Make sure **Base Salaries** is selected in the *Compensation Type* dropdown.

Since OD&D Corp. is a large company that recruits nationwide for its top management, the *Area* selection should be “United States Average.”

The industry needs to be changed. Select the **Browse** button under *Industry*.

The *Industries* selection box displays. Select **Energy and Mining** and then **1300 – Oil and Gas Exploration and Extraction**. Press the **OK** button.

OK

In the *Individual Profile* base salary table, we want to see a range of median salaries around \$7 billion, the revenue for OD&D. Select **Revenue** to display the *Change Revenue* box.

Chief Financial Officer

ERI: 6 | eDOT: 189117054 | SOC: 113031

Compensation Type

Base Salaries

Pay Period

Annual

\$ Revenue

Percentiles

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
70,000,000,000	498,965	714,841	959,549	1,277,669	1,558,307
35,000,000,000	426,394	610,872	819,989	1,091,841	1,331,662
7,000,000,000	310,953	445,485	597,986	796,237	971,129
3,500,000,000	279,232	400,041	536,985	715,012	872,064
700,000,000	220,530	315,942	424,097	564,698	688,733

Clear all revenue from the box by pressing the black circle with an x in it and add \$3 billion, \$7 billion, and \$10 billion. Press **OK**

Change Revenue

×

↺ Default

+ Add Revenue

Revenue	×
10,000,000,000	×
7,000,000,000	×
3,000,000,000	×

Cancel

OK

If “Mean” displays in the table instead of “Median”, select **Percentiles**.

Chief Financial Officer

ERI: 6 | eDOT: 189117054 | SOC: 113031

Compensation Type

Base Salaries ▼

Pay Period

Annual ▼

\$ Revenue

Percentiles

Revenue	10th Percentile	25th Percentile	Mean	75th Percentile	90th Percentile
10,000,000,000	330,647	473,700	642,594	846,666	1,032,635
7,000,000,000	310,953	445,485	604,338	796,237	971,129
3,000,000,000	273,003	391,117	530,621	699,062	852,610

In the *Modify Percentiles* box change Mean to Median and Press **OK**. (You can also adjust performance pay here, such as from 75th percentile to 80th percentile.)

Modify Percentiles



Default

Low Percentile	Low Percentile	Average	High Percentile	High Percentile
10th Percentile ▼	25th Percentile ▼	Median ▼	75th Percentile ▼	90th Percentile ▼

[Cancel](#)

OK

The median base salary for a CFO in the oil and gas exploration and extraction industry with annual revenue of \$7 billion can now be seen in the middle row.

Chief Financial Officer

ERI: 6 | eDOT: 189117054 | SOC: 113031

Compensation Type

Base Salaries ▼

Pay Period

Annual ▼

\$ Revenue

Percentiles

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
10,000,000,000	330,647	473,700	635,859	846,666	1,032,635
7,000,000,000	310,953	445,485	597,986	796,237	971,129
3,000,000,000	273,003	391,117	525,006	699,062	852,610

In addition, what you want to see is what other CFOs in peer companies receive in the form of equity compensation. Select the **Survey & Proxy Analyses** tab.

Individual Profile
Benchmark List
Survey & Proxy Analyses
Peer Analyses
Advanced Reports
Total Compensation
Data a

Chief Financial Officer

ERI: 6 | eDOT: 189117054 | SOC: 113031

Compensation Type
Base Salaries ▼
Pay Period
Annual ▼
\$ Revenue
Percentiles

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
10,000,000,000	330,647	473,700	635,859	846,666	1,032,635
7,000,000,000	310,953	445,485	597,986	796,237	971,129
3,000,000,000	273,003	391,117	525,006	699,062	852,610

Under *Percentiles*, select **Median**. Then you need to add the CFO job to the *Survey and Proxy Analyses* module. Select **Add Job** to get the *Browse Jobs* box.

Individual Profile
Benchmark List
Survey & Proxy Analyses
Peer Analyses
Advanced Reports
Total Compensation

Survey & Proxy Analyses

Analyses include survey data from private and public companies, as well as publicly disclosed proxy data

+ Add Job

Percentiles
Median ▼
Val

		Estimated Survey Median									Maximum Reasonable Comp.		
×	Job Title	Salary ?	Bonus ?	Non Equity ?	Total Cash ?	Stock Awards ?	Option Awards ?	Pension ?	Other ?	Total ?	Salary ?	Bonus ?	Total Cash ?

In *Browse Jobs*, type “CFO” into the *Search* field and CFO will highlight in the *Job Title* list. Press the **OK** button.

Browse Jobs

Search

CFO

Q

Search by

Job Title

Filter table by

All Jobs

AI Job Search

Advanced Search

Hybrid Jobs

Suggest a Title

Select Job

Job Title	eDOT Code	SOC Code	ERI Code	Salary By Level
CFO	189117054	113031	89106	No
CFO Controller	189117054	113031	85511	No
Chairman of Board (Outside Member)	189117113	111011	44270	No
Chairman of the Board & CEO	189117026	111011	44269	No
Chief Executive Officer	189117026	111011	1	No
Chief Financial Officer	189117054	113031	6	No
Chief Human Resources Officer	189117085	113121	5	No
Chief Information Executive	189117096	113021	9238	No
Chief Information Officer	189117096	113021	98767	No
Chief Information Technology Officer	189117096	113021	86147	No

1 of 89 jobs have been selected.

Job Description

Develops the financial well-being of an organization by providing financial projections and accounting services, preparing growth plans, and directing staff.

Directs and coordinates financial affairs according to financial principles and government regulations.

Plans financial operational strategies by forecasting capital, facilities, and staff requirements; identifying monetary resources; and developing action plans.

Develops, directs, and provides financial analysis of operations by evaluating trends, studying revenue opportunities, establishing critical measurements, accumulating resources, and resolving problems.

Cancel

OK

You can now see displayed for a company of OD&D’s revenue size, median values for annual full value payouts of stock awards such as restricted stock awards (RSAs), restricted stock units (RSUs), phantom stock, and stock appreciation rights, and option awards such as stock options.

You want to dig deeper and see what individual peer companies are offering. Select the **Peer Analyses** tab.

Individual Profile	Benchmark List	Survey & Proxy Analyses	Peer Analyses	Advanced Reports	Total Compensation	Da
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Survey & Proxy Analyses

Analyses include survey data from private and public companies, as well as publicly disclosed proxy data

+

Add Job

Percentiles

Median

Values in United

	Job Title	Estimated Survey Median									Maximum Reasonable Comp.		
		Salary	Bonus	Non Equity	Total Cash	Stock Awards	Option Awards	Pension	Other	Total	Salary	Bonus	Total Cash
✕	CFO	597,986	361,114	778,397	1,337,773	2,306,763	918,899	155,397	71,017	5,189,573	1,071,371	2,226,530	3,297,901

In the *Peer Analyses* module, *Step 1: Build a Company List*, select **Create List**. You may name the list for future reference.

In the *Build a List of Companies* box, you want a list of companies with revenue between \$3 and \$10 billion. Set these amounts in the *Criteria* area using the *Total Revenue* fields. If *Total Revenue* does not show, select it from *Add Criteria*. Verify that the *Area* and *Industry* fields are what you selected earlier. In the *Build List* area, you will now see a list of peer companies. Press the **Done** button and **Save** the changes.

In *Step 2: Choose Executives*, make sure that only **Chief Financial Officer** is checked.

Customize Executives

Step 1: Build a Company List

Company List [Create List](#) [Edit](#) [Delete](#)

03.31.2026

Step 2: Choose Executives

- ☐ Chief Executive Officer
- ☐ Chief Operating Officer
- ☐ Executive Vice President
- ☐ Chief Marketing & Sales Officer
- ☐ Chief Human Resources Officer
- ☒ Chief Financial Officer
- ☐ Top IT Officer
- ☐ Top Legal Officer
- ☐ Corporate Director (Outside Member)
- ☐ Medical Director
- ☐ Board Chair (Outside Member)
- ☐ Board Vice Chair (Outside Member)

Comparable Peer Analyses

Peer Analyses Report [Customize Columns](#)

Filing Year: Latest

[Download Report](#)

	Proxy	Company Name	NEIP	Option Awards	Salary	Stock Awards	Total Cash	Total Compensation...	Total Assets	Total Revenue
☒		Marathon Oil Corp	31K	0	614,577K	2,709M	1,223M	4,232M	19,575B	6,407B
☒		Diamondback Energy Inc	00K	0	645,192K	1,756M	1,328M	3,124M	29,001B	8,339B
☒		Crestwood Equity Partners LP	00K	0	365,625K	641,303K	671,625K	1,331M	6,567B	6,001B
☒		Crestwood Equity Partners LP	00K	0	600,000K	2,296M	1,212M	3,540M	6,567B	6,001B
☒		Continental Resources Inc		0	617,000K	2,891M	1,998M	4,919M	18,591B	5,719B
☒		CNX Resources Corp	00K	0	274,519K	750,023K	654,019K	1,421M	8,516B	3,925B
☒		Bonanza Creek Energy Inc	64K	0	599,327K	1,911M	723,591K	2,684M	7,971B	3,791B
☒		APA Corp	M	0	900,000K	4,299M	2,077M	6,707M	19,390B	9,737B

Now select *Customize Columns* to include the compensation types you wish to look at.

Comparable Peer Analyses

Peer Analyses Report [Customize Columns](#)

Filing Year: Latest

[Download Report](#)

	Proxy	Company Name	NEIP	Option Awards	Salary	Stock Awards	Total Cash	Total Compensation...	Total Assets	Total Revenue
☒		Marathon Oil Corp	31K	0	614,577K	2,709M	1,223M	4,232M	19,575B	6,407B

In the *Choose Columns* box, in the *Compensation* area, check Salary, Stock Awards, Option Awards and Total Compensation. You may check other forms of compensation if you like.

In the *Financials* area, check Total Revenue so you can see how other companies compare to OD&D Corp. Then press the **OK** button.

Choose Columns ×

Compensation

☐ All Other [?]
☐ NEO Total Compensation [?]
☒ Salary [?]

☐ Board Total Compensation [?]
☐ Nonequity Incentive Plan Award [?]
☒ Stock Awards [?]

☐ Bonus [?]
☒ Option Awards [?]
☐ Total Cash [?]

☐ Director Fees [?]
☐ Pension/NQDC [?]
☒ Total Compensation [?]

Select All

Deselect All

Default

Financials

Balance Sheet Metrics

☐ Accounts Payable [?]
☐ Current Assets [?]
☐ Income Taxes [?]
☐ Other Assets [?]
☐ Preferred Stock [?]
☐ Total Assets [?]

☐ Accounts Receivable [?]
☐ Current Debt [?]
☐ Inventory [?]
☐ Other Liabilities [?]
☐ Receivables [?]
☐ Total Debt [?]

☐ Cash [?]
☐ Current Liabilities [?]
☐ Invested Capital [?]
☐ Other Long Term Debt [?]
☐ Retained Earnings [?]
☐ Total Equity [?]

☐ Common Stock [?]
☐ Gross PPE [?]
☐ Long Term Debt [?]
☐ Payables [?]
☐ Stockholder Equity [?]
☐ Total Liabilities [?]

Income Statement Metrics

☐ Amortization [?]
☐ Dividends Per Share [?]
☐ Gross Profit [?]
☐ Research and Development [?]

☐ Average Shares Outstanding [?]
☐ EBITDA [?]
☐ Net Income [?]
☐ Total Expenses [?]

☐ Cost Of Goods Sold [?]
☐ EPS [?]
☐ Operating Expenses [?]
☒ Total Revenue [?]

☐ Depreciation [?]
☐ EPSD [?]
☐ Operating Income [?]

Other Metrics

☐ Employees [?]
☐ Market Cap [?]
☐ Return On Invested Capital [?]
☐ TSR 1 Year [?]
☐ TSR 10 Year [?]

☐ Free Cash Flow [?]
☐ Market Cap Date [?]
☐ Sales Per Employee [?]
☐ TSR 3 Year [?]
☐ TSR Date [?]

☐ Gross Margin [?]
☐ Return On Assets [?]
☐ Stock Price [?]
☐ TSR 5 Year [?]

☐ Income Per Employee [?]
☐ Return On Equity [?]
☐ Stock Price Date [?]
☐ TSR 7 Year [?]

Select All

Deselect All

Default

Cancel

OK

You return to the *Comparable Peer Analyses* module and now you want to refine the list of peer companies. After doing some research on the listed companies, you decide you want just the ones engaged only in oil and gas exploration and extraction. (Some of the companies in the list are pipeline, or oil/gas field service companies.) You delete the companies you do not want from the list by pressing the red dot with the white x in the middle.

This is your list of peer companies showing the value of stock awards for the CFO. None lists stock options for the CFO.

APA Corp. (Apache)	4.299M
Bonanza Creek Energy Inc.	1.911M
CNX Resources Corp.	750.023K
Continental Resources Inc.	2.891M
Diamondback Energy Corp.	1.756M
Marathon Oil Corp.	2.709M
Murphy Oil Corp.	2.985M
NexTier	1.798M
Oasis Petroleum Inc.	0
PDC Energy Inc.	2.770M

These companies have total revenue ranging from \$3 billion to \$10 billion so OD&D fits nicely into the group. Individual company data can be viewed in the *Peer Analysis Report*.

Comparable Peer Analyses

Last Updated: 3/13

Peer Analyses Report Customize Columns									
						Filing Year:	Latest	Download Report	
	Proxy	Company Name ↑	Name	Year	Option Awards	Salary	Stock Awards	Total Compensation	Total Revenue
✖		APA Corp	Stephen Riney	2024	0	900.000K	4.299M	6.707M	9.737B
✖		Bonanza Creek Energy Inc	Marianella Foschi	2022	0	599.327K	1.911M	2.684M	3.791B
✖		CNX Resources Corp	Alan Shepard	2022	0	274.519K	750.023K	1.421M	3.925B
✖		Continental Resources Inc	John Hart	2021	0	617.000K	2.891M	4.919M	5.719B
✖		Diamondback Energy Inc	Kaes Van't Hof	2023	0	645.192K	1.756M	3.124M	8.339B
✖		Marathon Oil Corp	Dane Whitehead	2023	0	614.577K	2.709M	4.232M	6.407B
✖		Murphy Oil Corp	Thomas Mireles	2023	0	568.762K	2.985M	4.521M	3.449B
✖		NexTier Oilfield Solutions Inc	Kenneth Pucheu	2022	0	471.986K	1.798M	3.107M	3.245B
✖		Oasis Petroleum Inc	Michael Lou	2022	0	458.356K	0	1.201M	3.647B
✖		PDC Energy Inc	R. Meyers	2022	0	490.000K	2.770M	3.723M	4.297B

OD&D's CFO had total equity compensation of \$3.1 million in 2025, reasonably comparable to her peers taking into account the age of the data and the company's performance.

However, you notice that much of her compensation is in the form of options while her peers have none. Options carry more risk than other kinds of stock awards. You think it may be time to shift all of the CFO's equity compensation into less risky stock awards such as restricted stock.

You have completed the tutorial portion of this Interactive Exercise. Please close this window and select the **Next** button on the *Problem Statement* page to continue.