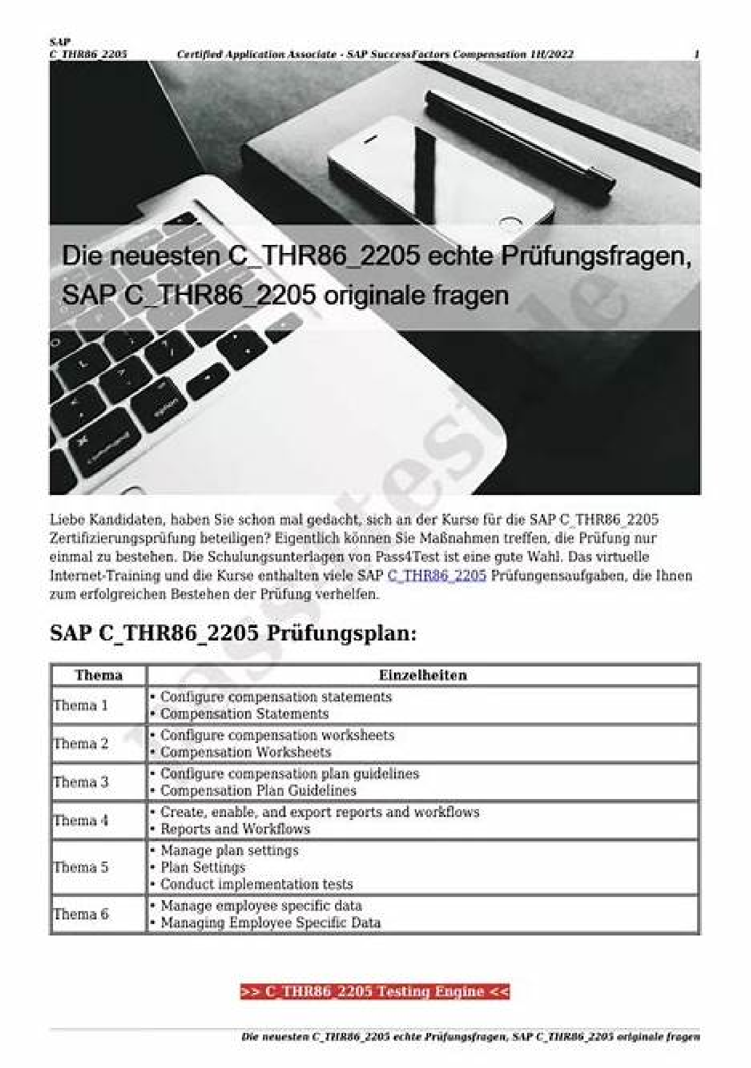
Die neuesten ESRS-Professional echte Prüfungsfragen, GRI ESRS-Professional originale fragen


SAP
C_THR86_2205 Certified Application Associate - SAP SuccessFactors Compensation 1H/2022 1

Die neuesten C_THR86_2205 echte Prüfungsfragen, SAP C_THR86_2205 originale fragen

Liebe Kandidaten, haben Sie schon mal gedacht, sich an der Kurse für die SAP C_THR86_2205 Zertifizierungsprüfung beteiligen? Eigentlich können Sie Maßnahmen treffen, die Prüfung nur einmal zu bestehen. Die Schulungsunterlagen von Pass4Test ist eine gute Wahl. Das virtuelle Internet-Training und die Kurse enthalten viele SAP C_THR86_2205 Prüfungensaufgaben, die Ihnen zum erfolgreichen Bestehen der Prüfung verhelfen.

SAP C_THR86_2205 Prüfungsplan:

Thema	Einzelheiten
Thema 1	• Configure compensation statements • Compensation Statements
Thema 2	• Configure compensation worksheets • Compensation Worksheets
Thema 3	• Configure compensation plan guidelines • Compensation Plan Guidelines
Thema 4	• Create, enable, and export reports and workflows • Reports and Workflows
Thema 5	• Manage plan settings • Plan Settings • Conduct implementation tests
Thema 6	• Manage employee specific data • Managing Employee Specific Data

>> C_THR86_2205 Testing Engine <<

Die neuesten C_THR86_2205 echte Prüfungsfragen, SAP C_THR86_2205 originale fragen

Außerdem sind jetzt einige Teile dieser EchteFrage ESRS-Professional Prüfungsfragen kostenlos erhältlich: https://drive.google.com/open?id=1YFQEeYczoIDz-0HLwmWPuqnvZCXoMvzE

Das Ziel der GRI ESRS-Professional Prüfungssoftware ist: Bei Ihrer Vorbereitung der GRI ESRS-Professional Prüfung Ihnen die effektivste Hilfe zu bieten, um Ihre Geld nicht zu verschwenden und Ihre Zeit zu sparen. Unsere Software hat schon zahlose Prüfungsteilnehmer geholfen, GRI ESRS-Professional Prüfung zu bestehen. Wenngleich die Bestehensquote sehr hoch ist, versprechen wir, dass wir alle Ihrer Gebühren für die GRI ESRS-Professional Software erstatten wollen, falls Sie die Prüfung nicht bestehen. Wir tun so, um Sie beim Kauf unbesorgt zu machen.

EchteFrage ist eine Website, die kurze aber effiziente Ausbildung zur GRI ESRS-Professional Zertifizierungsprüfung bietet. Die GRI ESRS-Professional Zertifizierungsprüfung kann Ihr Leben verändern. Die IT-Fachleut mit GRI ESRS-Professional Zertifikat haben höheres Gehalt, bessere Beförderungsmöglichkeiten und bessere Berufsaussichten in der IT-Branche.

>> ESRS-Professional Fragen Antworten <<

ESRS-Professional Torrent Anleitung - ESRS-Professional Studienführer & ESRS-Professional wirkliche Prüfung

Machen Sie noch Sorge um die schweren GRI ESRS-Professional Zertifizierungsprüfungen? Seien Sie nicht mehr besorgt! Unser

EchteFrage bietet Ihnen die Testfragen und Antworten von GRI ESRS-Professional Zertifizierungsprüfung, die von den IT-Experten durch Experimente und Praxis erhalten werden und über IT-Zertifizierungserfahrungen über 10 Jahre verfügt. Die Testaufgaben und Antworten von GRI ESRS-Professional Zertifizierungsprüfung aus EchteFrage sind zur Zeit das gründlichste, das genauste und das neueste Produkt auf dem Markt.

GRI ESRS Professional Certification Exam ESRS-Professional Prüfungsfragen mit Lösungen (Q26-Q31):

26. Frage
Indicate whether the following statement is true or false.
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.

- A. True
- B. False

Antwort: A

Begründung:
Entity-specific disclosures are required if a material sustainability matter is not covered or sufficiently detailed in the ESRS.
According toESRS 1, paragraph 11, if an undertaking identifies an impact, risk, or opportunity that isnot adequately coveredby an ESRS but ismaterial due to itsspecific facts and circumstances, it must provideadditional entity-specific disclosures. This ensures that users of sustainability reports receive relevant and complete information.
* ESRS 1, paragraph 11:
* Requires entity-specific disclosures when material sustainability matters are missing or not sufficiently covered in the ESRS.
* ESRS 1, paragraph 30:
* Mandates that companiesmustdisclose additional entity-specific disclosures if material matters are not covered with sufficient granularity in ESRS.
* ESRS 1, Appendix A (Application Requirements):
* Provides further guidance on entity-specific disclosures, ensuring consistency and comparability while allowing companies to disclose material matters not addressed by ESRS.
* ESRS 2, Disclosure Requirements (SBM-3, IRO-1, GOV-1 to GOV-5):
* Outlines theminimum disclosure requirementsthat apply when companies make entity-specific disclosures related to governance, strategy, impacts, risks, and opportunity management.
Key Provisions from ESRS:Thus, if a sustainability matter is deemedmaterialand is not sufficiently addressed by ESRS,entity-specific disclosures are mandatory.
Official References:
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Paragraphs 11 and 30.
* ESRS Implementation Q&A Platform - Compilation of Explanations January - November 2024.

27. Frage
Which principles are essential for incorporating information by reference in the sustainability statement?

- A. It must comply with digitalization requirements.
- B. It must meet the same level of assurance as the sustainability statement.
- C. It can be published later than the management report.
- D. The referenced information must be clearly identified in the original document.

Antwort: A,B,D

Begründung:
Incorporation by reference in sustainability statements under ESRS must adhere to specific principles to ensure transparency, accessibility, and alignment with financial and regulatory reporting. The key principles are:
* (A) The referenced information must be clearly identified in the original document.
* ESRS mandates that referenced disclosures must beexplicitly identifiedin the original document to prevent ambiguity and ensure clear linkage to the sustainability statement.
* (C) It must comply with digitalization requirements.
* The referenced data must meetthe same technical digitalization standardsas the sustainability statement to ensure consistency and usability across digital platforms.
* (D) It must meet the same level of assurance as the sustainability statement.
* Any information incorporated by reference must be subject to at least thesame level of assurance as the sustainability statement

itself, ensuring reliability and accuracy.
* (B) It can be published later than the management report.
* ESRSdoes not allowreferenced information to be published after the management report. It must be available at the same time or earlier to maintain the coherence of disclosures.
* Commission Delegated Regulation (EU) 2023/2772, ESRS 1, Section 9.1- Defines the principles of incorporation by reference.
* EFRAG Compilation Explanations (January - July 2024)- Provides guidance on referenced information's role in digital and assurance compliance.
Incorrect Option:Official References:Thus, the correct answers areA, C, and D.

28. Frage
How do the ESRS define stakeholders?

- A. Those who can influence or contribute to the undertaking.
- B. Those who can affect or be affected by the undertaking.
- C. Those who can support or benefit from the undertaking.

Antwort: B

Begründung:
According to the European Sustainability Reporting Standards (ESRS) under the Commission Delegated Regulation (EU) 2023/2772, stakeholders are defined as individuals or groups who can affect or be affected by the undertaking. The ESRS distinguishes between two main groups of stakeholders:
* Affected stakeholders: These are individuals or groups whose interests are affected or could be affected - positively or negatively - by the undertaking's activities and its direct and indirect business relationships across its value chain.
* Users of sustainability statements: These include primary users of general-purpose financial reporting (e.g., existing and potential investors, lenders, and other creditors such as asset managers, credit institutions, and insurance undertakings) and other users, including the undertaking's business partners, trade unions, social partners, civil society and non-governmental organizations, governments, analysts, and academics.
Furthermore, engagement with affected stakeholders is a crucial aspect of the undertaking's ongoing due diligence process and sustainability materiality assessment. This involves identifying and assessing actual and potential negative impacts to inform the materiality assessment process for sustainability reporting.
Official References:
* Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34
/EU on sustainability reporting standards.
* ESRS 1: General Requirements, Section 3.1 (Stakeholders and their relevance to the materiality assessment process).

29. Frage
Which of the following are key steps in preparing to develop an ESRS report?
Select all that apply.

- A. Preparing for materiality assessment.
- B. Planning for external assurance.
- C. Benchmarking and gap analysis.
- D. Setting up internal controls and stakeholder engagement processes.
- E. Disregarding stakeholder opinions.
- F. Focusing solely on financial data collection.

Antwort: A,B,C,D

Begründung:
Preparing anESRS reportinvolves multiple key steps to ensure compliance with CSRD requirements. Below is an evaluation of each option:
* A. True-Internal controlsandstakeholder engagementare critical for ensuring accurate sustainability reporting. Stakeholders play a role inmateriality assessmentsand governance structures.
* B. True-Materiality assessmentis essential to determinewhich sustainability matters are most relevantfor disclosure. The ESRS framework requires organizations to report only onmaterial sustainability topics.
* C. False-Stakeholder opinions are crucialin sustainability reporting. Organizations must engage with employees, customers, investors, and affected communitiesto identify material sustainability matters.
* D. True-Benchmarking and gap analysishelp companies compare their sustainability performance againstESRS requirements,

industry best practices, and peer organizations.
* E. False-Sustainability reporting goes beyond financial data collection.The ESRS requires environmental, social, and governance (ESG) disclosures, which include qualitative and quantitative indicators.
* F. True-Planning for external assuranceis critical under the CSRD mandate, aslimited assurance is required initially, progressing toreasonable assurance by 2028.
Key Steps in ESRS Report PreparationStep
Purpose
Internal Controls & Stakeholder Engagement
Ensure accuracy and transparency in reporting
Materiality Assessment
Identify key sustainability topics for disclosure
Benchmarking & Gap Analysis
Compare with industry standards and ESRS requirements
External Assurance Planning
Prepare for third-party validation of sustainability data
* Commission Delegated Regulation (EU) 2023/2772, Sections onMateriality Assessment, Internal Controls, and Assurance.
Official References:

30. Frage
Which of the following correctly fills the gaps in the paragraph below?
The first set of the ESRS consist of several standards: The first group includes __________ General requirements and __________ General disclosures. These standards apply regardless of the specific sustainability topic being reported.
The next group includes ten __________ that cover various topics across the three dimensions of sustainable development. For example, ESRS E1 focuses on the environmental dimension, particularly climate change.
Finally, the last group includes the __________ which are currently under development.

- A. ESRS 2; ESRS 1; topical standards; sector-specific standards
- B. topical standards; ESRS 2; ESRS 1; sector-specific standards
- C. ESRS 2; topical standards; sector-specific standards; ESRS 1
- D. ESRS 1; ESRS 2; topical standards; sector-specific standards

Antwort: D

Begründung:
The ESRS (European Sustainability Reporting Standards) framework consists of three primary categories of standards:
* ESRS 1 (General Requirements):
* ESRS 1 sets out thefundamental principlesand requirements for sustainability reporting.
* It provides an overview of the structure and drafting conventions of the ESRS framework, defining the categories of ESRS standards: cross-cutting, topical, and sector-specific.
* It also establishes thedouble materiality principleas the basis for sustainability disclosures.
* ESRS 2 (General Disclosures):
* ESRS 2 outlines thecore disclosure requirementsapplicable to all sustainability topics, ensuring comparability and completeness.
* It includes general governance, strategy, impact, risk, and opportunity management disclosures applicable to all sustainability topics.
* These disclosure requirements apply to all undertakingsregardless of the specific sustainability topics being reported.
* Topical Standards:
* The ESRS framework includes tentopical standardscovering the three key dimensions of sustainability:
* Environmental (E): ESRS E1 (Climate Change), ESRS E2 (Pollution), ESRS E3 (Water & Marine Resources), ESRS E4 (Biodiversity & Ecosystems), and ESRS E5 (Resource Use
& Circular Economy).
* Social (S): ESRS S1 (Own Workforce), ESRS S2 (Workers in the Value Chain), ESRS S3 (Affected Communities), and ESRS S4 (Consumers & End-users).
* Governance (G): ESRS G1 (Business Conduct).
* These standards providespecific requirementson sustainability matters, complementing the general disclosure requirements in ESRS 2.
* Sector-Specific Standards:
* Sector-specific ESRS arecurrently under development.
* These will address sustainability mattersspecific to different industries, ensuring that sectoral nuances are properly considered.
* They aim tofill gaps not sufficiently coveredby the topical standards by defining industry- specific impacts, risks, and opportunities.
* ESRS 1 (General Requirements) comes first, setting the foundation.

* ESRS 2 (General Disclosures) follows, providing cross-cutting disclosure requirements.
* Topical standards are next, covering specific sustainability topics.
* Sector-specific standards are the final category, though they are still in development.
Why is C. ESRS 1; ESRS 2; topical standards; sector-specific standards the correct answer?Thus, the correct order aligns with theofficial structureof the ESRS framework as mandated inCommission Delegated Regulation (EU) 2023/2772.
Official Commission Delegated Regulation (EU) 2023/2772, various EFRAG guidance documents, and CSRD-related references:
* Commission Delegated Regulation (EU) 2023/2772, Annex I: Structure of the ESRS framework.
* EFRAG Compilation of Explanations (January - November 2024): Explanation of ESRS categories.
* EFRAG Mapping of Sustainability Matters to Topical Disclosures (Q&A ID 177): Confirmation of ESRS 1, ESRS 2, and the ten topical standards.

31. Frage
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Professional Examsfragen

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