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1. **Post-employment benefits**, often referred to as post-retirement benefits, are compensation and incentives that employers give to their workers after they have retired or left the business as an expression of gratitude for their service during their period of employment. To help ensure the financial security of retirees or former employees, these benefits frequently include financial assistance such as pension programs, health benefits, life insurance, and other types of payment. (Kazi, 2020)
2. In accordance with International Accounting Standard 19 (IAS 19), "Employee Benefits," employee benefits are divided into three categories:
    - **Short-Term Employee Benefits -** are those that are anticipated to be paid out within a year after the end of the time during which the employees provided the relevant service. Typical instances include: Wages and salaries, sick leave, bonuses, paid vacation leave, etc.
    - **Post-Employment Benefits -** benefits received after termination of employment but prior to retirement are known as post-employment benefits. A pension plan is frequently the most important post-employment benefit. IAS 19 makes a distinction between defined benefit plans, where the employer is responsible for providing specific retirement benefits based on factors like salary and years of service, and defined contribution plans, where the employer's obligation is limited to making fixed contributions to a separate fund.
    - **Other Long-Term Employee Benefits -** these benefits are not paid out within a year of the end of the time frame during which the employees provided the relevant service. Typical illustrations include: Long-term disability benefits, Jubilee or other long-term employee service awards, Long-service leave, etc.
3. **Post-employment benefits** can be broadly divided into two categories: defined contribution plans and defined benefit plans. In terms of their organizational structures as well as how benefits are chosen and offered to employees, these two classes diverge greatly:
    - **Defined Contribution Plans -** In defined contribution plans, a separate retirement fund or account is funded on a regular, preset basis by the company and, sometimes the employee. The overall amount of contributions made and the investment returns made on those contributions will determine the final retirement payout, which is not guaranteed. This contribution and any investment gains or losses are reflected in the employee's account balance. For example, a 401(k) plan, a defined contribution plan in the Philippines, is one where both the employer and the employee make contributions to the employee's retirement account, frequently with the employer matching a percentage of the employee's contributions.
    - **Defined Benefit Plans -** In defined benefit plans, the company guarantees to give employees certain retirement benefits based on a predetermined formula, typically taking into account variables like income, years of service, and age at retirement. Retirement benefits are often expressed as a fixed monthly sum or as a percentage of final compensation and are guaranteed. Regardless of the performance of the investments made with plan assets, the employer is responsible for making sure that these benefits are paid. A traditional illustration of a defined benefit plan is a pension plan. Employer agrees to pay retirees a predetermined pension amount determined by a formula, frequently based on years of service and final wage.

4. In accordance with IFRS **2 Share-based Payment**, all share-based payment transactions, including those with employees or other parties that are to be settled in cash, other assets, or equity instruments of the entity, must be recognized in the financial statements of the entity (including grants of shares, share options, or share appreciation rights). Share-based payment transactions that are cash- or equity-settled, or in which the organization or supplier has a choice of either cash or stock instruments, are all subject to specific restrictions.
5. **Share options**, also known as "options" or "stock options," are a type of financial instrument that gives the holder the right, but not the obligation, to buy or sell a certain number of shares of a company's stock at a predetermined price, known as the "strike price" or "exercise price," within a certain time frame, typically referred to as the "vesting period" or "exercise period." Share options are frequently used in equity compensation plans to reward employees. (Chen, 2019)
6. **Share Appreciation Rights (SARs),** commonly referred to as Stock Appreciation Rights, are an equity-based pay method that businesses adopt to motivate and honor staff members and other service providers. While SARs and stock options have certain similarities and differences, each of these instruments offer participants financial incentives. Stock appreciation rights grant the right to the monetary equivalent of an increase in an equity share's price over a set period of time. This kind of bonus is nearly typically paid out in cash by employers. The bonus may, however, be paid to the employee in business stock. Most of the time, after they vest, personnel can exercise SARs. Simply put, when SARs vest, they become available for exercise. SARs and stock options are typically issued in tandem by employers. (Hayes, 2022)
7. **Business intelligence (BI)** refers to the systems, procedures, methods, and techniques that businesses employ to gather, combine, examine, and disseminate data and information about their operations in order to support decision-making. In order to help businesses make informed, data-driven decisions that can increase productivity, spot opportunities, streamline processes, and boost overall performance, BI's main objective is to turn raw data into usable insights. (Stedman, 2020)
8. The process of extracting valuable patterns, trends, relationships, or insights from huge amounts of data is known as **data mining**. It entails analyzing data sets and drawing important insights and knowledge from them using a variety of statistical, mathematical, and computational techniques. Data mining is a vital stage in the broader field of data analysis and is essential for revealing hidden patterns or knowledge that may not be immediately obvious through conventional methods of data exploration. (Stedman, 2021)
9. According to Twin (2023), the following are benefits of Data Mining:
    - It drives profitability and efficiency
    - It can be applied to any type of data and business problem
    - It can reveal hidden information and trends
    - Improved Decision-Making
    - Fraud Detection
    - Supply Chain Optimization
    - Compliance and Risk Management
10. An analytics-focused type of data management system called a data warehouse is intended to assist and allow business intelligence (BI) activities. Large amounts of historical data are frequently included in data warehouses, which are only designed to be used for queries and analysis. Application log files and transaction apps are only two examples of the many different sources from which the data in a data warehouse often comes. Moreover, big data from various sources is centralized and combined in a data warehouse. Because of its analytical skills, businesses can get more out of their data and make better decisions. It gradually compiles a

historical record that data scientists and business analysts can find quite useful. Due to these features, a data warehouse can be regarded as an organization's "single source of truth". (Oracle, 2022)

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