

Professional judgment is a process used to reach a well-reasoned conclusion that is based on the relevant facts and circumstances available at the time of the conclusion. A fundamental part of the process is the involvement of individuals with sufficient knowledge and experience. Professional judgment involves the [clarification of issues and objectives, and the] identification, without bias, of reasonable alternatives; therefore, careful and [unbiased] consideration of information that may seem contradictory to a conclusion is key to its application. In addition, both professional scepticism and objectivity are essential to the process and to reaching an appropriate