Conforming Changes

**Information and Communications Technologies** - Established and emerging technologies, techniques, and processes used to capture, manage, transform, or communicate data and information.

**Professional Judgment** - Professional judgment involves the application of relevant training, professional knowledge, skill and experience commensurate with the facts and circumstances, including the nature and scope of the particular professional activities, and the interests and relationships involved (IESBA International Code of Ethics for Professional Accountants (2018)).