Utilizing the median for numerical variables is a widely accepted practice as it remains unaffected by extreme values (outliers) and offers a representative value for the absent data points.

When it comes to categorical variables, it is suitable to substitute missing values with the mode (the most frequently occurring value), particularly when the number of missing entries is limited.

In cases where a column contains a significant number of missing values and filling them might introduce bias, it might be prudent to exclude that specific column from the analysis. However, it is crucial to evaluate the importance of the information contained within the column before making the decision to remove it.

It's essential to emphasize that the appropriate handling of missing values is contingent on the specific dataset and the context of the analysis. Always consider domain knowledge and carefully consider the impact of imputation methods on the results of the analysis.