

## Original Article

# The effect of moral pressures and the threat of personal interests on auditors' professional judgment and doubt

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## Abstract

**Background:** One of the most important factors that can affect auditors' understanding of ethical issues is the environmental factor of the threat to personal interests. The objective of this research was to examine the impact of ethical constraints and personal interest threats on professional judgment and doubt.

**Methods:** The use of field research and documentation has been made to apply the goal of this study and the descriptive-correlation approach. To determine the research pattern and the criteria extracted from the theoretical bases has been done with the help of 30 experts using the method based on the Delphi technique. The statistical population of this research was the auditors working in member institutions of the official accountants' society at different levels. Factor load, path coefficients, Cronbach's alpha coefficient and composite reliability coefficient were estimated. All statistical analyses were done using SPSS and Amos software.

**Results:** In every instance, the T value and the standardized factor loading between the variables and the questions were more than 1.96 and 0.4, respectively. Consequently, the findings demonstrated that the questions were appropriately included in the model and study based on the data gathered, and no more questions in the questionnaire needed to be added or altered. Ethical pressures and the threat of personal interests have a significant effect on auditors' judgment and auditors' professional skepticism. Also, the threat of personal interests has a significant effect on professional doubt. Average variance extracted showed that the appropriateness of convergent validity because the average variance retrieved from the elements. Factor loading coefficients showed that the self-interest item had the highest coefficient.

**Conclusion:** Moral pressures and the threat of personal interests are important factors in auditors' judgments and their professional doubts, which are effective from the cultural resources of the society. Therefore, adjusting each of these factors will improve the conditions of auditors.

**Keywords:** Financial Audit; Judgment; Moral Obligations.

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## Introduction

The environmental factor of the threat of self-interest is one of the most significant factors that can affect

auditors' understanding of ethical issues. The threat caused by personal sources is related to the independence of auditors (1).

The threat of self-interest refers to financial conflicts or self-interest that include direct or indirect financial interests in the employer's company, the auditor's economic dependence on the employer, non-audit fees, and the motivation to retain the employer (2). Threats to self-interest can have negative impacts on others (for example, the audit firm) or an individual (auditor). Also, based on the theory of social cognition, the threat of self-interest as an environmental factor can affect the intensity of ethical pressures. Ethical pressure is the specific characteristics of a problem or issue that cause the audience to pay more attention to the investigated issue. For the first time, Rast proposed the concept that the nature of ethics can affect all stages of the ethical decision-making process by adding the structure of ethical pressure to the model of ethical decision-making (3). In many business areas, not only is an audit necessary, but the audit should be done by a person or firm that is both properly trained and a member of a professional association. Special attention is generally paid to auditors' professional judgment and decision-making in these areas (4-5).

Independence fosters a professional skeptical attitude and improves the auditor's capacity for honesty and objectivity. It also guarantees that individuals with technical capabilities and adequate objectivity will audit the financial accounts. In addition to improving the accuracy of financial accounts, these attributes lessen information injustice and lend legitimacy to the capital market. However, the position of auditors concerning professional independence has been undermined by several threats from the auditor and the employer, as well as by social pressures, cultural considerations, and organizational ethics. In other words, it has challenged the most significant characteristic of the audit and accreditation profession (6). There is an increasing need for reliable financial reports due to the great failures of auditors in the past, leading to an increase in audit

quality. Using professional skepticism more effectively while doing audits is one of the most important strategies to raise the quality of the audits. However, one obstacle to professional skepticism's proper application is the absence of theoretical frameworks and practical rules for its proper documentation and use in professional literature.

All facets of human existence are impacted by the broad topic of ethics. New demands have emerged as human civilizations have grown and as social connections have become more complicated. Any profession's ability to survive and retain its members' jobs is largely dependent on the kind and caliber of services it offers, as well as the reputation and trust it builds up through doing so (7). Since auditing relies highly on trust and fiduciary responsibility, ethical judgment is fundamental and significant for this profession. Thus, ethical decline or even doubt about their behavior not only disturbs and sometimes paralyzes the capital markets, but also causes public distrust toward the profession. Hence, the aim of this study was The effect of moral pressures and the threat of personal interests on auditors' professional judgment and doubt.

## **Methods**

### *Research environment and population*

This study was applied and developmental regarding the purpose and descriptive-correlational regarding the method. Its data were collected through field research and documents. The statistical population of this study included auditors working in the member institutions of the official accountants' association at different levels. This study uses two statistical populations. The first population is the model-building population, which includes 30 professors and experts who were selected by snowball sampling. Thus, to use the opinions of professors and experts, the Delphi method was used. The second statistical population of this study included all faculty members

of state and non-state universities in southeast Iran.

#### *Data collection method*

In this study, various sources were used to collect the required data and information. Among the various data collection tools, two library and survey methods were generally used. In other words, the library method was used to better understand the proposed problem, obtain information about the studied subject, define and state the problem, specify the goals, and research questions, write the theory, and review the literature. However, to calculate and determine the duties of the municipality and beneficiary groups the user of their services by people, field and survey studies and various tools and methods, including questionnaires, interviews, observation, and a combination of them were used. Due to the large scope of the geographical area of the study, some existing databases, questionnaires, and interviews with experts were used as the primary tools of data collection in this study. The first step of this study was formulating questions and then conducting exploratory and preliminary studies, and interviews to identify and achieve the study's target subjects. After obtaining and understanding the primary subjects of the study, the theoretical model of the study was formed and the analytical model of the study was designed. After

developing the analytical model, and validity and reliability of the data were measured. After determining the tool, the data were collected through a questionnaire. Finally, they were analyzed in SPSS software.

#### *Statistical analysis*

To analyze the data obtained through questionnaires, various descriptive statistics such as frequency distribution tables, frequency percentages, graphs, and median were used to describe the status of demographic indicators and research questions. Inferential statistics were used to examine research questions and their relationship with demographic indicators. All statistical analyses were done using SPSS and Amos software. Also, the significance level of the test is considered to be  $\alpha=0.05$ .

#### **Results**

In this study, out of 191 people, 133 people (69.6%) were male and 58 people (30.4%) were female. Among the samples, the largest number of accountants included the audit supervisor (35.6%). 2.1% of people had associate's degrees and 34% had master's degrees. Also, 47.1% of people had master's degrees and 16.7% had doctoral degrees. Based on Table 1, audit supervisor were highest and auditor's assistant were lowest job positions.

Table 1. Distribution of the frequency of employment history of the respondents

Variable		frequency	frequency percentage
employment history	5 years and less	4	2.1
	6 to 10 years	14	7.3
	11 to 15 years	23	12
	16 to 20 years	115	60.2
	More than 20 years	35	18.3
	Total	191	100
job positions	Auditors assistant	7	3.7
	Auditor	32	16.8
	Senior Auditor	35	18.3
	Audit supervisor	68	35.6
	Senior audit supervisor	29	15.2
	Audit manager	12	6.3
	Auditor partner	8	4.2

Table 2. The results of the data distribution type test

variables	Kolmogorov-Smirnov test		Result
	Statistic value	Sig	
Conformity pressure	0.104	0.001	Non-normal
Obedience pressure	0.203	0.001	Non-normal
Ethical pressures	0.094	0.001	Non-normal
Personal sources	0.111	0.001	Non-normal
Self-review risk	0.150	0.001	Non-normal
Nature risk	0.182	0.001	Non-normal
Partiality	0.098	0.001	Non-normal
Intimidation risk	0.131	0.001	Non-normal
Threat of personal sources	0.058	0.20	Normal
The cultural dimension of society	0.133	0.001	Non-normal

Based on Table 1, the highest frequency of employment history of the samples is related to the category of 16 to 20 years, which includes 60.2% of the total weight.

As shown in Table 2, the distribution of

professional judgment data and threat of personal sources is normal ( $P > 0.05$ ). The significance level of other variables is less than 0.05, indicating that the data distribution of these variables is not normal Figure 1.

Table 3. Indices of Cronbach's alpha coefficient and composite reliability coefficient

Variables	Cronbach's alpha coefficient (Alpha > 0.7)	composite reliability coefficient (CR > 0.7)	Result
Ethical pressures	0.799	0.857	Desirable
Conformity pressure	0.709	0.837	Desirable
obedience pressure	0.770	0.868	Desirable
Threat of personal sources	0.941	0.947	Desirable
Personal sources	0.889	0.914	Desirable
Self-review risk	0.804	0.872	Desirable
Nature risk	0.817	0.916	Desirable
Partiality	0.815	0.878	Desirable
Intimidation risk	0.820	0.893	Desirable
The cultural dimension of society	0.854	0.891	Desirable

Table 4. Average variance extracted

Variables	AVE*	Result	Variables	AVE*	Result
ethical pressures	0.759	Desirable	Intimidation risk	0.736	Desirable
Conformity pressure	0.632	Desirable	The cultural dimension of society	0.577	Desirable
obedience pressure	0.687	Desirable	Internal control source	0.529	Desirable
Threat of personal sources	0.692	Desirable	Professional judgment	0.637	Desirable
Personal sources	0.603	Desirable	Individual variables	0.522	Desirable
Self-review risk	0.630	Desirable	Task variables	0.751	Desirable
Nature risk	0.845	Desirable	Environmental variables	0.688	Desirable
partiality	0.643	Desirable	Professional skepticism	0.674	Desirable

\* AVE: Average variance extracted (AVE > 0.5)

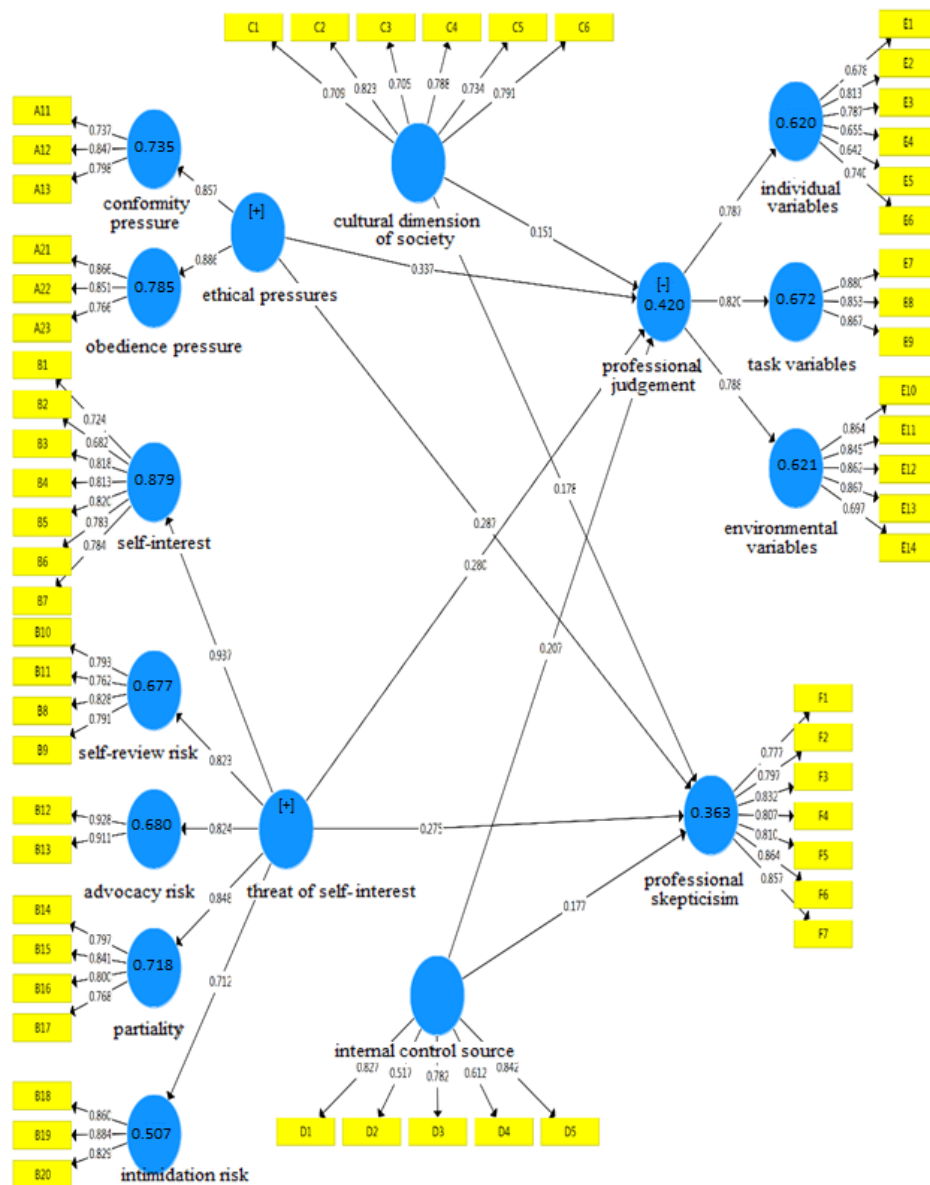


Figure 1. A model with standardized factor load coefficients and path coefficients (Evaluation of Measurement Models)

The values of the Cronbach's alpha coefficient for each study variable are greater than 0.7, as indicated in Table 3, and this index confirms the suitable dependability. It is confirmed that the variables are appropriately reliable since the composite reliability coefficient values of all the variables under study are more than 0.7.

As can be seen in Table 4, this index validates the appropriateness of convergent validity because the average variance retrieved from the elements is more than 0.5.

## Discussion

Due to market forces, audit companies' profitability is contingent upon the correlation between audit fees and labor costs. Audit businesses work to keep audit service costs as low as possible to turn a profit. However, auditors must complete the audit at a very high standard to fulfill their certification duty, which raises the audit's cost. In the past ten years, the audit industry has grown quite competitive. After the most recent economic crises, it has increased. The auditors are under a great deal of strain as a result of this



circumstance. Thus, the pressures that the employers put on the auditors have increased (8). Given the necessity of auditing, the quality of auditing and the decision-making of auditors' information users are associated with a kind of stress, so Rebel and Michael believe that the role of independent auditors is due to the nature of having the role of a liaison, the conflicting expectations of owners and the firm, and the new complexities of auditing and consequences resulting from poor performance is sensitive to each of the components of stress, i.e. role ambiguity, role conflict, and role burden since they always deal with the pressures of the job, including demands that require high accuracy (9). Thus, accounting, and especially auditing has long been known as a profession with high levels of stress. Excruciating efforts, time limitations for personal life, and passing the official accountants' exam have been other common and constant challenges for auditors. The strain of constantly looking for problems and inconsistencies, as well as the tension between work and play, affects auditors. To deal with the competitive price increase and achieve the highest possible profitability for this service, they will thus attempt to keep audit costs as low as possible (10).

Our findings are consistent with a study by Karimzadeh, "Investigation of the effect of job pressure and professional skepticism on the auditor's judgment," which found that job pressure—including pressure to meet deadlines and budget—and customer motivation pressure significantly and negatively affect the auditor's judgment. The results indicate the effect of time budget pressure as an organizational criterion and customer stimulus pressure as an environmental criterion affect the judgment and quality of auditors' work (11).

Our study's findings also showed that auditors' professional skepticism is significantly positively impacted by ethical

demands. The auditing profession is sensitive to the idea of professional skepticism. According to the "Responsibilities and Actions of the Independent Auditor" Statement of Auditing Standards No. 1, auditors must use professional skepticism when conducting due diligence. Additionally, the Statement of Auditing Standards No. 99 entitled "Addressing Fraud in the Audit of Financial Statements", discusses and explains the elements of professional skepticism and its necessity in conducting an audit and, more importantly, the fundamental role of professional skepticism. Notwithstanding any prior information about the company or the auditor's confidence in the manager's honesty, professional skepticism requires the auditor to evaluate the audit evidence critically and ask probing questions to take into account possible material fraud in the financial statements (12).

The need for professional skepticism in auditing has long been acknowledged and stressed by the auditing profession. Nonetheless, the idea of professional skepticism has significantly increased as a result of previous audit failures and inefficiencies. Furthermore, the notion of professional skepticism will be looked at further, according to the Securities and Exchange Commission's and the Accounting Supervisory Board of Joint Stock Companies' responses to these mistakes. Therefore, it will be useful to investigate the variables that raise the likelihood of professional skepticism. Taking into account the earlier results, all audit process participants use the proper degrees of professional skepticism. The idea behind stressing the use of professional skepticism in the procedure for auditing is that partners, managers, and auditors must be the ones to make sure the audit team is aware of the demands, significance, and value of professional skepticism (13).

The capacity to be objective, and honest, and to preserve professional skepticism is

enhanced by the independence of the auditor. It guarantees, as well, that the financial accounts are audited by individuals with the necessary technical expertise and objectivity. Along with making financial statements more reliable, these attributes also lessen information injustice and boost capital market credibility. The most crucial aspect of the auditing and accreditation profession has been called into question, as auditors' position of professional independence has been undermined by a variety of threats from the auditor and the employer, societal pressures, cultural considerations, and organizational ethics. Professional skepticism among auditors may be impacted by ethical demands in the field (6). The current research findings are consistent with a research study conducted by Karimzadeh. The study, titled "Investigation of the Impact of Job Pressure and Professional Skepticism on the Judgment of the Auditor," examined the influence of organizational criteria such as time budget pressure and environmental criteria such as customer motivational pressure on the judgment and caliber of auditors' work. They reported that auditors with higher professional skepticism will have a fairer judgment (11).

The findings also showed that auditors' professional judgment is significantly impacted by the possibility of self-interest. The threat of self-interest refers to financial conflicts or self-interest that include direct or indirect financial interests in the employer's company, the auditor's economic dependence on the employer, non-audit fees, and the motivation to retain the employer. Also, professional judgment is the essence and existential philosophy of auditing. Auditors should continuously use their professional judgment regarding the correct use of accounting standards instead of financial report preparers and how to perform audit work. Professional judgment is not the concept of unrestricted or unlimited powers of auditors in audit work. Professional judgment in audit work and its

process is a complex issue affected by several factors. This issue has caused many challenges in the audit profession (14).

Auditors' correct judgments are one of the crucial elements in building trust for users in public reporting, which is mostly used by capital markets. It is possible to eliminate or misrepresent an item in the crucial financial report, and lack of its representation may mislead the users of the financial statements. Also, one of the issues that can overshadow the auditor's professional judgment is the threat to the auditor's self-interest. The threat to the auditor's self-interest leads to deviation and challenges in professional judgment. No study has examined the impact of the threat of self-interest on professional judgment so far. This issue has caused the researcher to fail to compare the results of this hypothesis with previous studies (15).

We showed that professional skepticism is strongly influenced by the possibility of self-interest. An independent auditor is better able to remain objective, and honest, and adopt a professional, skeptical mindset. Furthermore, it guarantees that the financial accounts are audited by individuals with the necessary technical expertise and objectivity to carry out the audit. In addition to improving the accuracy of financial accounts, these attributes lessen information injustice and lend legitimacy to the capital market. However, several challenges to the most crucial aspect of the auditing and accreditation profession, including societal pressures, cultural considerations, organizational ethics, and threats from both the auditor and the employer, have undermined the auditor's position of professional independence. The impact of the danger of self-interest on professional skepticism has not yet been investigated in any research (16). In contrast, Banaei's research, "Threats and Social Pressures Toward the Auditor's Independence," demonstrated how an auditor's honesty, realism, and professional skepticism can be negatively impacted by a

danger to their self-interest, whether it comes from society or their company. This outcome aligns with the findings of the current investigation (17).

We indicated that ethical pressures have a positive and significant impact on auditors' professional judgment given the moderating variable of internal control sources and the cultural dimension of society. Following the economic crises, the auditing market has posed a lot of pressure on the auditors, and this can significantly affect the auditors' professional judgment. To establish procedural stability and comparability and full disclosure of the information and reports presented, accountants and auditors who are members of a professional society should understand each other regarding compliance and belief in these ethical virtues, and observe the ethical standards. Thus, religiosity in the auditing can moderate the relationship between the threat of self-interest, and professional skepticism (18).

According to a review of earlier research, no investigation has been carried out to assess the moderating role of religion in the association between professional skepticism and the danger of self-interest. On the other hand, Morrison's study's findings suggest that an auditor's judgment may be influenced by their religion. Ethical values such as a sense of responsibility, honesty, secrecy, lack of paying attention to self-interest, impartiality, honesty, and discipline are strengthened in the light of religiosity and religious beliefs such as faith in God, faith in the resurrection, and practical adherence to religious orders and religious leaders. Strengthening these ethical values directly affects the results of auditing.

### **Recommendations**

Given the impact of many variables in this study, it is recommended that each of the study variables be investigated separately.

The effectiveness of professional judgment should be investigated from other variables

involved in judgment.

The impact of moderating variables of this study as the primary variable should be examined on each of the study variables.

### **Conclusion**

Culture is a set of beliefs that are common among the members of a group, society, and organization. It has a significant impact on accounting. Its impacts include harmonization of accounting standards, profit smoothing, tax systems, and accounting values. Although culture consists of acquired behaviors, physiological and biological conditions affect behaviors. According to some, culture is a set of fundamental beliefs that a particular group finds, invents, or develops to solve issues, adjust to their surroundings, and attain internal coherence and integration. If this model is sufficient, useful, and effective, it will be validated. As such, it will be imparted to new members as the appropriate method of seeing, thinking, feeling, and acting while handling issues. Gray stated that accounting values can be extracted from cultural values. He argues that cultural values of a country affect the accounting decisions such as management's desire to smooth profits. He also stated that individualism has a significant relationship with all tax values. Thus, it may be inferred from earlier research that individualism can mitigate the effect of ethical pressure on professional judgment.

### **Authors' contribution**

Shahamat Hoseini and Abbas Sheybani developed the study concept and design. Hosein Shafiei and Abbas Sheybani acquired the data. Shahamat Hoseini and Abbas Sheybani analyzed and interpreted the data, and wrote the first draft of the manuscript. All authors contributed to the intellectual content, manuscript editing and read and approved the final manuscript.

### **Informed consent**

Questionnaires were filled with the participants' satisfaction and written



consent was obtained from the participants in this study.

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### **Conflict of interest**

The authors declare that they have no conflict of interests.

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