

A Qualitative Exploration of Academic Stress among Malaysian Undergraduate Accounting Students

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Abstract

Academic stress may have a detrimental effect on students. This study aims to examine the factors causing academic stress, the effects of stress on academic performance, and the coping strategies adopted to manage it. This study used a qualitative approach to collect primary data through one-to-one interviews. Purposive sampling was employed, and 15 undergraduate accounting students within universities and colleges in Malaysia were interviewed. A thematic analysis approach was adopted to analyze the collected data. Findings revealed that many accounting students experienced an upper-moderate level of academic stress as they had difficulty comprehending study material, managing heavy coursework, time management issues and financial challenges. Academic stress has led many of them to have an adverse effect on academic performance, impact of stress, health issues and lack of concentration. They adopted effective time management and took regular breaks to cope with academic stress.

Keywords: Academic Stress, Coping Strategies, Qualitative Approach, Thematic Analysis

Introduction

As per World Health Organization (2023), stress can be defined as anxiety or mental tension due to challenges or threats. As students, stress is a common mental health issue when pursuing their studies (Nor, Nahar, Alrazi, & Taha, 2019). Students who fail to handle stress will result in negative feelings such as fear, anger, rejection, distress, uselessness, incompetence, guilt, and depression (Behere, Yadav & Behere, 2011; Dyrbye, Thomas & Shanafelt, 2005). It could also cause headaches, neck cracks and other health problems (Bulo & Sanchez, 2014).

In the Third National Health and Morbidity Survey in Malaysia, the prevalence of mental disorders was reported as having increased from 11% in 2006 to 29.2% in 2015 among those aged 16 and above. Those aged 16 to 24 were reported to have the highest prevalence of

mental disorders (Amir Hamzah et al., 2019). In addition, the statistics by the Malaysia Health Ministry reported that mental health problems, such as depression and anxiety, have increased from 1 out of 10 students in 2011 to 1 out of 5 students in 2016 (Bernama, 2016). Kumar and Bhukar (2013) reported that high stress levels could result in mental reactions or inappropriate behaviour. Some extreme cases of academic stress may result in suicide (Rashid, Othman, & Ibrahim, 2018). This is evidenced by a Chinese female student from the University of Science Malaysia who completed the last year of her academic study and chose to commit suicide due to her inability to handle academic stress (Chee, 2021).

According to Papier, Ahmed, Lee and Wiseman (2015) and Chai and Low (2015), although attending university is exciting for students, transitioning from high school to university may lead students to feel overwhelmed and stressed. Students facing rapid physical changes and mental development may feel uncomfortable and stressed (Kai-Wen, 2009). The study of Thawabieh and Qaisy (2012) mentioned that students might experience psychological, academic, and social shock from high school to university.

Accounting is one of the most popular modules among students pursuing their studies in university. This is in line with the national target of achieving 60,000 accounting professionals by 2030 (Poo, 2023). However, jobs requiring applicants to possess highly technical and quantitative knowledge and the ability to adapt to the changing auditing and accounting standards environment lead to stress issues among accounting students (Nor, Nahar, Alrazi, & Taha, 2019). Hence, accounting students' stress levels are not inferior to those of other courses.

In most academic stress studies, there is more focus on other courses (Robotham & Julian, 2006) but limited information on stress among accounting students (Bakar, Ghani, & Majdi, 2017). Accounting requires students to understand complex technical skills compared to other courses. This study aims to identify the stressors that lead to academic stress among accounting students in Malaysia.

The research objectives include: -

- 1) To examine factors causing academic stress among accounting students.
- 2) To examine the effects of stress on the academic performance of accounting students.
- 3) To identify strategies that could be adopted by accounting students to manage stress.

The paper will contribute to the literature by helping to identify the causes of stress among accounting students and enabling remedies to be identified.

Literature Review

Theoretical Framework

In the Transactional Model of Stress and Coping theory, the psychological stress theories comprised cognitive appraisal and coping (Lazarus & Folkman, 1984). Stress arises when there is an interaction between appraising a stimuli situation and the effort of coping (Garcia, 1986). In other words, stress is an internal reaction of an individual toward an external stimulus deemed harmful to them (Deng, et al., 2022). Lazarus and Folkman (1984) reported that individuals would generate emotional responses in the cognitive appraisal process. When external stimuli are appraised as challenging, threatening, or harmful, distress is generated, prompting coping strategies to resolve the stress directly (Biggs, Brough, & Drummond, 2017). Favourable resolution of stress would result in positive emotions, whilst unresolved or

unfavourable resolution of stress would result in negative emotions, prompting individuals to explore more coping strategies to address the stress (Biggs, Brough, & Drummond, 2017).

According to Schlossberg's Transition Theory, developed by Schlossberg (1995), essential life transitions influence individuals' growth, behaviour, and mental health. The transitions in this theory are considered as an integrated process. Individuals are all involved in a transition, whether moving in, moving through, or moving out of a circumstance (DeVilbiss, 2014). Schlossberg's Transaction Theory consists of four "S" key factors to assist individuals in understanding the transition process and coping with transitions (Schlossberg, 1995). Support refers to perceived support obtained during the transition period and is considered to influence the coping process. Strategies are defined as coping mechanisms to modify the source of stress, control the problem by eliminating threats cognitively and help individuals to manage the stress (Schlossberg, 1995; Schlossberg, 2011; Scribner, Sasso, & Puchner, 2020; DeVilbiss, 2014).

In particular, a situation denotes an individual's transition, which will lead to role change, concurrent stress, and so on. Self encompasses an individual's self-esteem and the effect on coping with the situation. This has included understanding individual characteristics such as stage of life, age, socioeconomic status and so on, as well as psychological resources such as ego development, self-efficacy, spirituality and so on. Support refers to perceived support that could be obtained during the transition period and is considered to have an important influence on the coping process of an individual. The support could be from an individual's family, friends, classmates, organizations, etc. Strategies are defined as using coping mechanisms and strategies during the transition period to modify the source of stress, control the problem by eliminating the threat cognitively and help individuals manage the stress (Schlossberg, 1995; Schlossberg, 2011; Scribner, Sasso, & Puchner, 2020; DeVilbiss, 2014).

Factors Causing Academic Stress Among Accounting Students

Learning Stressors

Pursue High Grades Requirement

The desire to obtain a high grade and perform well in their studies is significant for every student (Bakar, Ghani, & Majdi, 2017). As supported by Tonasa and Setyorini (2019), pursuing student graduation with minimum requirements and the intense competition to get a high-grade point average (GPA) are the biggest reasons for students feeling stressed out. Fitriana and Baridwan (2012) indicated that students often felt stressed as they attempted to prove themselves more capable of getting a high GPA.

Excessive and Complex Class Workload

Excessive and complex assessments of assignments, presentations, mid-term examinations and final examinations could lead students to feel burdened and stressed out (Tonasa & Setyorini, 2019). Students spend long hours studying to meet deadlines (Smith, Rosenberg, & Haight, 2014). They juggle many courses simultaneously, requiring much effort and time (Owusu & Essel 2017). Thus, students become stressed out as they desire to perform well in every subject and class workload.

Personal Stressors*Financial Difficulties*

Financial pressure may also lead students to experience stress (Cahir & Morris, 1991). As Hassan, Mohamad, Ali, Talib and Hsbollah (2020) mentioned, pressure on financial problems might lead to students under performance or failure in their studies. Students' lives become challenging when they cannot pay the fees on time (Owusu & Essel, 2017). Many students take part-time jobs during their studies to address this problem (Robotham, 2008). With this, students would feel more stressed as they worry about the fees (Robotham & Julian, 2006).

Poor Health Habits

Fogle and Pettijohn (2013) mentioned that poor self-care habits would affect students' academic performance and well-being. This has been supported by Oseyomon and Isibor (2015), who stated that health-related habits would lead to academic stress. This includes short sleeping hours, lack of exercise, drug and alcohol abuse, illness, poor nutrition, unhealthy eating habits, imbalance work-life and so on (Rafidah, et al., 2009; Hammer, Grigsby, & Woods, 1998; Fogle & Pettijohn, 2013; Kelly, Kelly, & Clanton, 2001). These habits would cause students to be stressed out (Owusu & Essel, 2017).

Effects of Stress on the Academic Performance of Accounting Students*Poor Living Conditions*

Poor living conditions refer to unfavourable hygienic conditions (Griban et al., 2020) and affordable living costs (Owusu & Essel, 2017). Humphrey and McCarthy (1995) state that poor living conditions may impact students' health and academic performance. This includes air and sound pollution, crowding, traffic, danger, crime, inadequate housing, and so on (Yikealo, Yemane, & Karvinen, 2018). The affordability of necessities of life would result in frustration and stress, which could ultimately affect performance (Owusu & Essel, 2017) and (Islam, Moonajilin, & Islam, 2018).

Competitive Environment

Students could feel the competition for high grades and achievements at every educational level. Grades determine entrance into higher levels of education and applications to a good company after graduation (Nordmo & Samara, 2009). Li (2017) mentioned that the unpleasant and highly competitive academic environment causes students to face behavioural and emotional problems. Hou, Shinde and Willems (2013) have reported that the stress level in accounting students is high due to high competition.

Low Academic Achievement

According to Cahir and Morris (1991), if students do not manage academic stress effectively, it would impact their academic achievement. The high level of stress due to grade pressure, time pressure, exams and assignments would have a detrimental effect on academic performance (Struthers, Perry, & Menec, 2000). Based on the study of Kushendarto and Sujana (2021), the greater the academic stress among accounting students, the lower the academic achievement of accounting students. In other words, there is a negative relationship between stress and academic achievement (Yasin & Dzulkifli, 2010). Academic stress influences students' health, influencing their problem-solving ability (Misra & McKean, 2000).

Strategies that could be adopted by Accounting Students to Manage stress*Effective Time Management*

Many studies state that effective time management would help students cope with academic stress, be more efficient and effective, live healthier lives, and be satisfied in their educational journey (Macan, 1994; Cooper, & Marshall, 1976). Dada, Babatunde and Adeleye (2018) suggested that university administrators should organize workshops to teach accounting students effective time management strategies for managing their academic stress. According to Nonis, Hudson, Logan and Ford (1998), the behaviour of time management, such as setting goals, making a study schedule, prioritizing essential tasks and being well-organized, would make students feel that they are in control of time and this would lead to stress reduction.

Effective Guidance and Counselling

Following counselling services, students could develop positive learning strategies and study behaviours to deal with learning difficulties and cope with stress to enhance their academic performance (Sam, 2016). Developing counselling programs could help students find solutions to their problems and release stress as they could share their feelings with the counsellors (Steen et al., 2021). Arumugam et al. (2021) also indicated that guidance and counselling play a vital role in helping students get through stress from learning, environment, relationships, depression and challenging classes.

Seeking Social Support

The value of social support has been recognized in various literature to cope with stress among students (Dzleglelewski, Turnage, & Roe.t-Martl, 2004; Wilks & Spivey, 2010). According to Dzleglelewski, Turnage and Roe. t-Martl (2004) and Green, Bretzin, Leininger and Stauffer (2001), social support is considered an effective stress management tool for students, as well as managing anxiety and self-efficacy. The greater the level of social support, the lower the level of depression, leading to a more positive mood and satisfaction (Balk, 1994; Wilks, 2008). Social support is not only support from family members and friends (Rayle, 2006) but also includes support from lecturers and classmates (Clifton, 1997).

Adopt Relaxation Techniques and Micro-Breaks

In the study of Manansingh (2017), the level of test anxiety and academic stress among students has been decreased through relaxation techniques. This is in line with Nurcahyani and Fauzan (2016), who indicated that relaxation techniques are effective for students in relieving academic stress. Besides, taking short breaks between studies could help students reduce fatigue, which leads to stress reduction (Zacher, Brailsford, & Parker, 2014). Students could take deep breathing exercises and short walks to relax their minds and prevent academic burnout (Rose, Godfrey, & Rose, 2015).

Research Methodology

Primary data and qualitative research approaches have been used to achieve the objectives. This research used semi-structured interviews to collect data. The interview questions aimed to understand the participants' stressors, the impact they faced, and the coping strategies they used to manage stress. The demographic questions included gender, age, and year of university or college, and four open-ended questions were used for each research objective. Purposive sampling was adopted as the accounting field's research topic is more specific. 15 participants were selected to participate in this study. The target respondents for this study

were students studying in the accounting field, such as Diploma, Degree, or Association of Chartered Certified Accountants (ACCA) and other related certificates, aged 18 or above. The scope of the study was within universities and colleges in Malaysia. Audio recordings were taken during the interview sessions, transcribed, and analysed using thematic analysis.

Result

Factors Causing Academic Stress among Accounting Students

Current Level of Academic Stress

Table 1

Respondents	Rate (1-10)
R1	7
R2	7
R3	3
R4	6
R5	6
R6	8
R7	5
R8	3
R9	7
R10	10
R11	5
R12	6
R13	7
R14	5
R15	6

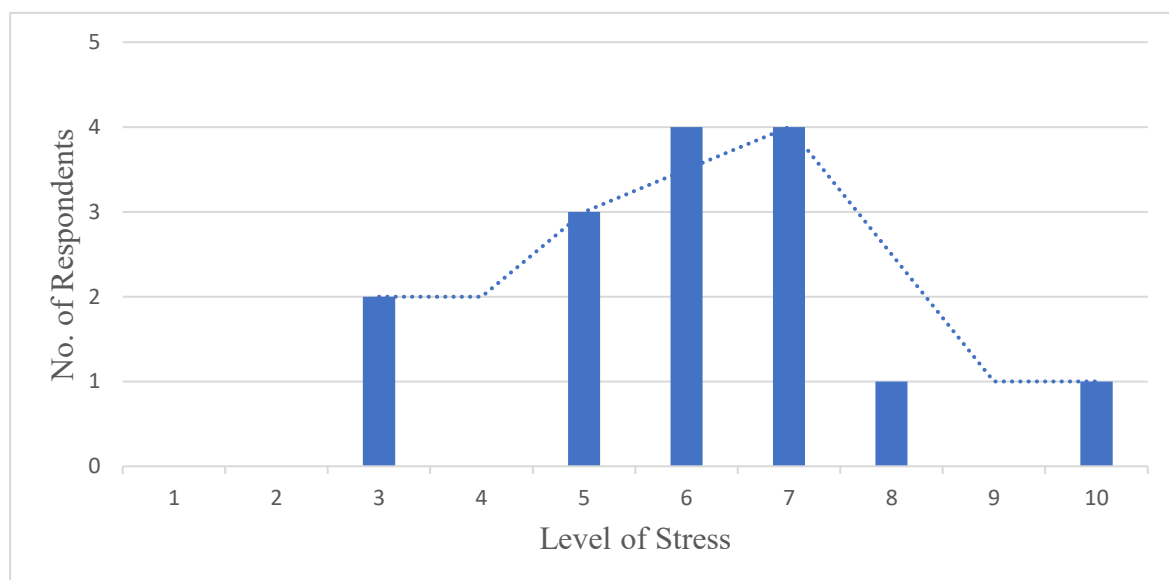


Figure 1

Respondents were required to rate their current level of academic stress on a scale of 1 to 10. A scale of 1-3 indicates low, a scale of 4-6 indicates moderate, and a scale of 7-10 indicates

high. Based on Figure 1, only a few students experienced low levels of academic stress, while others registered moderate and high levels of academic stress (10).

As demonstrated in Table 1 and Figures 1, respondents rated their current stress level as low, indicating they do not feel that much stress. However, it is essential to note that R8 rated 3 since they were on holiday then.

Meanwhile, 7 respondents rated moderate, stating they feel stressed due to the challenge of meeting all the assessment deadlines. It is also critical to consider that R5 rated 8 for the previous semester and admitted that the current semester is not as stressful as the last semester.

Another 6 respondents rated high, reporting that they particularly felt stressed spending time on assessments such as assignments and examinations, graduation projects, and worrying about future uncertainty.

Academic Related Issues

Table 2

Themes	Respondents	Total
Difficulty in Comprehending and Memorising Study Materials	R1, R2, R3, R4, R6, R7, R8, R9, R11, R12, R14	11
Issues of Heavy Coursework and Time Management	R1, R5, R7, R8, R12, R13	6
Issues of Teaching' Quality and Learning Materials	R1, R5, R12, R13	4
Worries of Practical Knowledge's Application	R2, R15	2
Concerns of Institutional Reputation and Course Selection	R10	1

11 respondents indicated that it was difficult to grasp and memorize accounting theories, complex topics, enormous formulas, calculation format, accounting principles and accounting standards. These make them feel challenged and stressed in pursuing accounting studies, particularly during the examination.

The accounting principles and standards were very large and detailed, making me feel challenged during the exam. – R7

Besides, 6 respondents felt stressed and had insufficient time to practice and revise due to the heavy coursework and multiple assessments, such as assignments and examinations, in a semester.

One semester, I enrolled in five subjects, all of which were exam-based. I felt particularly overwhelmed during that time because I was terrified of getting low grades and being unable to finish the revisions on time. – R5

In addition, 4 respondents stated that some lecturers could have delivered the accounting concepts more effectively to help them enhance their understanding. Besides, teaching materials could be provided earlier so that they can prepare for the tutorials and examinations.

I do not like when the lecturers upload the tutorials late, like one day before the tutorial class. I will not have enough time to finish the tutorial. – R5

The classes were challenging to follow because the teaching style did not always match the students' preferred learning approach – R13

2 respondents highlighted that they found connecting the knowledge learned in class with real-life scenarios challenging and complicated.

1 respondent was concerned about the institutional reputation that might impact his/her ability to seek future employment opportunities and select a course that does not align with his/her own interests.

Non-Academic Related Issues

Table 3

Themes	Respondents	Total
Issues of Time Management & Work-Life Balance	R1, R6, R7, R9, R11, R13, R15	7
Financial Difficulty	R1, R2, R7, R10, R12	5
Lack of Motivation and Focus	R3, R6, R7, R10, R14,	5
Transportation Issues	R5, R8	2
Health Issues	R9, R12	2
Language Barrier	R4	1
Family Pressure	R6	1

7 respondents declared that they were struggling to allocate their time effectively, including balancing the time for academic activities with personal and part-time work. This made them feel stressed and burned out.

It is hard to manage my work-life balance between attending class, completing assignments, and studying for exams. It is challenging to find time for personal activities and socializing. This often led to the feeling of stress and burnout. I also needed to work to support myself financially. Thus, it was challenging to manage my time between work and study. – R7 Moreover, 5 respondents were facing financial difficulties in meeting the high tuition fees, the cost of pursuing professional papers, and daily expenses.

I was required to pay membership fees and exam fees for professional papers, which were very expensive. For my degree, I need to get PTPTN loans to cover my tuition fees; only then could I afford to pay the other fees. – R2

I am facing financial stress in managing my tuition fees and living expenses. This makes it very challenging. – R12

Apart from that, 5 respondents expressed that the long lecture classes, the need for peer support, dealing with personal stress and anxiety and the lack of interest in the subject made it difficult to stay focused and motivated in pursuing their studies.

It is hard to focus on a lecture class if it is too long. – R3

Further, 2 respondents felt the challenge of travelling long distances from their homes to campus tired them.

Another 2 respondents described health issues due to lack of exercise and poor self-care habits during studies.

Additionally, one respondent faced issues with understanding short-form writing and uncommon words during the lectures used by the lecturer.

Moreover, 1 respondent indicated that family pressure regarding their academic performance has contributed to the stress of pursuing studies.

The stress from my family, who always asks about my exam results, makes me very stressed. – R6

Specific Highly Stressful Situations

Table 4

Themes	Respondents	Total
Examination Stress	R1, R2, R3, R4, R6, R8, R9, R12, R14, R15	10
Managing Multiple Subjects and Deadlines	R3, R7, R8, R12, R13	5
Lack of Guidance and Unclear Expectations	R5, R10, R13	3
Facing Complexity of Specific Subject	R5, R11	2

10 respondents felt particularly stressed during mid-term and final examinations. This stress arose from the need to memorize enormous amounts of materials such as theories, formats, and calculations and the fear of getting low grades.

I felt very stressed during midterm and final exams as I had to memorize everything. – R1

I felt extremely stressed when doing my final exams, as they carry over half of the percentage. – R9

Furthermore, 5 respondents indicated they felt extremely stressed and had difficulty managing time effectively when they took multiple subjects in a semester. The deadline for the assignments and examinations was close on the same day.

There was a time when I had 5 core modules with exams. I felt very stressed as I had to study all of them in a very short time. – R8

Most of the exams were back-to-back, and the assignment due date was also quite near to the exam - they were all due in the same week. – R12

3 respondents highlighted that some lecturers do not give sufficient assessment guidance or set clear expectations.

The rubric was somewhat unclear, and I found it challenging to fully understand the examiner's expectations - R5

I attended a class where the teaching style did not fully engage me, which added to my stress at the time – R10

Aside from that, 2 respondents felt particularly challenged in technical subjects due to the complexity of the subject and lack of foundation knowledge on that.

I felt particularly stressed in my last semester as I enrolled on a technology subject. – R5

I was struggling with the subject of a technical subject at that time. – R11

Effects of Stress on The Academic Performance of Accounting Students*Correlation Between Periods of High Stress and Changes in Academic Performance*

Table 5

Themes	Respondents	Total
Negatively Correlated	R1, R2, R3, R5, R6, R7, R9, R11, R12, R13, R14, R15	12
Positively Correlated	R4, R5, R8, R10	4

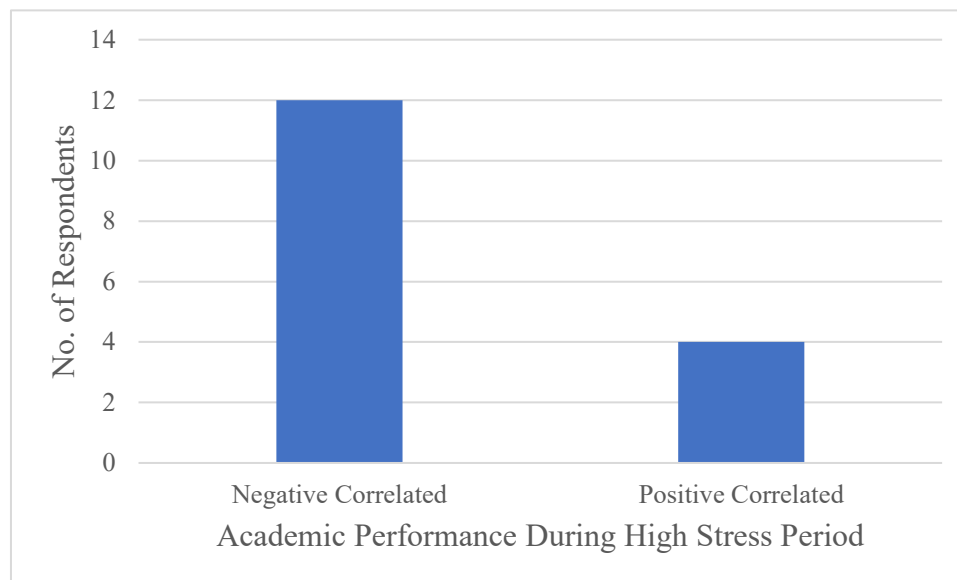


Figure 2

12 respondents indicated that during the high-stress period, their academic performance decreased. During the high-stress period, they described that they produced poor-quality assignments, obtained low-grade results, could not retain the knowledge learned, lacked focus, reduced efficiency, etc.

During very high stress, academic performance would go downward and drop. – R12

The more stressed I am, the more I underperformed in accounting. – R14

When I feel stressed, I struggle more in studying and doing well on exams or assignments. – R15

However, 4 respondents claimed that their academic performance increased during the high-stress period, motivating them to work hard and obtain higher grades.

The higher the stress was for me, the higher the grades were. - R8

The more stress I get, the more motivation I get to complete my tasks. – R10

It is important to note that R5 highlighted that their grades would fluctuate significantly under the high-stress period - sometimes, they perform very well and sometimes extremely badly.

Overall Academic Performance

Table 6

Themes	Respondents	Total
Negative Effects	R1, R2, R3, R6, R9, R10, R11, R13, R14, R15	10
Positive Effects	R4, R8, R12	3
Mixed Effects	R5, R7	2

10 respondents mentioned that their grades in examinations, performance in assignments, ability to concentrate, memorise the study materials and level of confidence were reduced due to stress.

If I do not focus enough, stress makes me easily make wrong calculations or typing mistakes in assignments and exams. - R3

It makes it difficult to focus on my studies during class, leading to health issues and lower grades. – R9

During exam time, I could not focus on memorising the keywords or the points I would write in the exams. – R10

Nevertheless, 3 respondents highlighted that stress has motivated them to perform better academically.

Stress motivates me to work harder and study harder to pass my degree. – R8

Meanwhile, 2 respondents indicated that stress could impact them positively and negatively. While excessive stress reduces concentration and confidence in their studies, suitable stress levels lead them to improve and motivate their academic performance.

Too much stress reduces my ability to focus and affects my exam performance. But sometimes, it motivates me to work harder and perform better under pressure. – R7

Overall Well-Being

Table 7

Themes	Respondents	Total
Impact on Sleep	R2, R3, R5, R7, R9, R10, R12, R13, R14	9
Impact on Mental & Physical Health	R1, R5, R11, R12	4
Impact on Academic Performance	R1, R6	2
Difficulty in Maintain Work-Life Balance	R15	1
No Impact	R4, R7, R8	3

9 respondents expressed that they experienced poor sleep quality and insomnia due to academic stress, such as worrying about the examinations and dealing with difficult and numerous assignments.

It causes me insomnia, especially two weeks before the exam. – R9

I could not sleep well before the assignment deadline and exam time because I felt stressed. – R10

Besides that, 4 respondents reported that academic stress has affected their mental and physical health, which includes feeling anxious and depressed, loss of appetite, feeling tired and experiencing headaches.

I do not have the energy or the mood to deal with anybody. My food portions will decrease instantly, and I will not have much of an appetite to eat. - R5

I will feel anxious and depressed. – R11

Further, 2 respondents noted that it is hard to concentrate in class, study the materials and even lose confidence in engaging in accounting subjects.

It is very hard to concentrate because of the difficulty of syllabus. Sometimes, I cannot catch up on the things that lecturers teach, so it is very stressful for me. – R6

1 respondent indicated that academic stress reduces the time and energy for relaxation and social activities, resulting in difficulty maintaining a healthy work-life balance.

Reducing the time and energy available for my relaxation and social activities leads to difficulty maintaining a healthy work-life balance. – R15

Despite that, 3 respondents noted that academic stress does not significantly impact their overall well-being.

Specific Instance Stress that Impacted the Ability to Complete Accounting Assessment

Table 8

Themes	Respondents	Total
Memories and Concentration Issues	R2, R3, R5, R6, 10, R11, R12, R13, R15	9
Academic Workload and Time Management	R1, R7, R8, R9, R14	5
Health Issues	R5, R8, R9, R12	4
Perform Well	R4	1

9 respondents stated that academic stress reduces their ability to recall the theories, concepts, and formulas, especially in the examinations. It affects their concentration in studies and performance in the assignments and examinations. This has led them to get lower grades and reduced efficiency.

Stress makes me easily lose focus and proceed to entertainment, reducing efficiency when doing my work. – R3

This stress has affected my memories as I very randomly forget the accounting concepts and formulas of accounting during the exams. - R6

In addition, 5 respondents expressed that academic stress has led them to procrastinate and become overwhelmed due to a rush to complete assessments, which results in poor-quality work.

Stress causes me to feel overwhelmed by the workload, causing me to rush to complete the assignment or prepare for the exam at the last minute. This always results in me doing poor-quality work. – R7

4 respondents mentioned that stress that is linked to insomnia, anxiety and other health problems has significantly impacted their academic performance.

I could not sleep well one day before the exam and then I will feel dizzy in the exam hall. I think it can affect my results. – R9

Nevertheless, 1 respondent said that stress had led them to perform better and obtain better grades by revising repeatedly.

Coping Strategies Adopted by Accounting Students to Manage Stress

Coping Strategies Used in Managing Stress

Table 9

Themes	Respondents	Total
Effective Time Management	R3, R5, R6, R7, R8, R9, R12, R13, R15	9
Regular Break & Rest	R1, R2, R5, R6, R10, R15	6
Seeking Supports	R5, R6, R9, R11, R13, R15	6
Engage in Hobbies and Leisure Activities	R2, R4, R11, R12, R14	5

9 respondents said they would organise their schedules wisely by prioritising the important tasks, breaking them into smaller pieces, and studying and starting them early to avoid rushing and becoming stressed out.

I usually separate my work into multiple pieces and start doing it earlier. -R3

I try to study well before the exams start. – R8

Additionally, 6 respondents mentioned that they often took a regular break, took some time to relax, and got sufficient rest to avoid burning out.

A regular break or having some time to relax. – R1

Further, 6 respondents would look for peers, lecturers, and classmates to discuss when they face academic difficulties.

Studying with friends is more effective because we can monitor each other and discuss our issues. – R5

I will consult the lecturer or tutor when encountering any accounting issue or question. - R11

5 respondents indicated that they engage in sports, play video games, watch movies and videos and listen to music to release their academic stress.

I would play video games, exercise, do sports, and watch animated series. – R14

Most Effective Coping Strategies

Table 10

Themes	Respondents	Total
Effective Time Management	R3, R4, R5, R8, R9, R15	6
Sleep and Rest	R2, R10, R12, R15	4
Social Support	R6, R7, R11, R13	4
Physical Activities	R1, R14	2
Maintaining Balance Diet	R12	1

6 respondents claimed that the most effective coping strategies were to do the tasks earlier, plan their schedule and avoid procrastination, as those tasks are the main reasons that lead to academic stress.

Time management is the most effective strategy as the stress disappears when I complete the task individually, and I will not feel overwhelmed during the deadlines. – R5
 Besides, 4 respondents feel that having quality and adequate sleep and sufficient rest can help them have a better mentality to study and refresh their brains, which leads to better stress handling.

Sleep or rest well. When it rests well, the brain freshens up. – R10
 4 respondents found that discussing with peers and consulting friends and lecturers to find solutions would be the most effective way to manage stress.

Discussing with friends is important because we can help each other improve. – R6
 2 respondents highlighted that engaging in various exercises and sports is the most effective way.

Sports and exercise were the best, as nothing feels better than sweating out. – R14
 1 respondent noted that maintaining a balanced diet and healthy lifestyle effectively manage stress.

Biggest Challenges in Implementing Effective Stress Management Strategies

Table 12

Themes	Respondents	Total
Time Management	R1, R2, R7, R10, R11, R12, R13, R15	8
Procrastination	R5, R6, R13	3
Lack of Motivation and Perseverance	R7, R11, R12	3
Distractions	R3, R9	2
External Stressors	R8	1
Individual Differences	R4, R14	2

8 respondents stated that time management is the main challenge to students to allocate time for study, assignments, activities, and part-time jobs.

If students are poor in time management, this may exacerbate their stress and do not have time for stress relief sessions. – R11

The biggest challenge is to maintain a balance between studies and leisure time. – R13
 3 respondents mentioned that giving themselves too much relaxing time and putting off tasks until the end are the biggest challenges.

3 respondents realized that many accounting students were less motivated to perform better when too many tasks come together.

Some students might only attempt it for the first few days, and then they might forget the strategies they have figured out. – R11

Another 2 respondents highlighted the attractiveness of the internet and entertainment, such as social media and online games, as a challenge to distract students from focusing on academics.

There was also 1 respondent who found that accounting students face the challenge of dealing with other stresses unrelated to accounting.

It is important to note that 2 respondents claimed there are no challenges in implementing effective coping strategies, as different people have different ways of dealing with stress.

Theoretical Implications

Although many students felt moderate to high stress during their studies, leading them to underperform academically, some think stress could motivate academic achievement. Students are recommended to choose the most effective coping strategies to cope with stress, which includes time management and relaxation techniques. The Transactional Model of Stress and Coping theory has consistently supported this.

In this study, students reported using 'support' and 'strategies' factors to cope with academic stress, such as seeking support from peers and lecturers and developing time management strategies for studies. However, the students did not discuss the factors of 'situation' and 'self' in this study. For instance, personality traits and past experiences to cope with stress were not mentioned. Thus, this study is partially supported by Schlossberg's Transition Theory and may require further investigation.

Practical Implications

This study provides valuable information to prevent and mitigate the potential effects of academic stress. Students could develop an effective work-life balance by avoiding taking too many subjects in a semester and allocating enough time for studies. Universities may use the information to create programs on stress management for students to share the techniques of planning and effective time management. Besides, this research also helps increase staff awareness of student stress. They could provide recreational facilities and counselling services for students. For educators, this research can assist them in designing a balanced curriculum for accounting students with a manageable course load and minimize stress during the examination period. Further, they could adopt a new teaching method to assist students in understanding the syllabus easily.

Limitations and Recommendations

The research adopted a qualitative approach to interview a small sample of accounting students for the data used. The findings from this study may not be generalised to represent the population of accounting students, as they do not reflect other students' perceptions and experiences of stress in pursuing accounting studies. Thus, future research could consider adopting a mixed method of qualitative and quantitative approach to collect a wider range of data to improve the findings.

Conclusions

According to the results, the average current stress rate of 6-7 is an upper-moderate level of academic stress. This result indicates that accounting students experience considerable stress in pursuing accounting studies but still manage to cope. Most were particularly stressed while meeting assessment deadlines and preparing for examinations. However, many respondents in this study commented that stress is released after the peak period. This finding is similar to Reddy, Menon, and AnjanaThattil's (2018) study, which found that 48,8% of students have average to high stress during studies. Bedewy and Gabriel's (2015) study also showed similar results for students experiencing mild to moderate academic stress.

Most respondents found that academic stress is caused by the difficulty of comprehending study materials during preparation for the examinations and the heavy workload of assessments in a semester. This is in line with the study of Ay (2012), who indicated that the

three main academic stress-related issues were the assessment format, academic load and subject difficulty. Together with Harikiran, Srinagesh, Nagesh, and Sajudeen (2012), many studies have shown that examinations were the most highly ranked stressor. Hashmat, Hashmat, Amanullah, & Aziz (2008) also mentioned that excessive course loads, long duration of examinations and exam anxiety were the stressors that students frequently reported. Many students felt particularly high stress when taking a high number of subjects (Bakar, Ghani, & Majdi, 2017)

The stress of non-academic issues arises from ineffective time management, imbalanced work-life, financial difficulty, and lack of concentration and motivation in studies. Several studies have supported these findings. For example, Adriani's (2023) survey reported that lower time management skills were the cause of stress among students. Robotham and Julian (2006) highlighted academic stress due to limitations on financial resources. Rucker's (2012) study indicates that lacking motivation would increase stress.

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