

## **Reasons to High Stress Level among Undergraduate Accounting Students: A Case Study**

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**Abstract:** This study examines whether the undergraduate accounting students in a Malaysian public university are experiencing stress and if yes, seeks to understand the reasons as to why the students experience stress during their course of study. Using a case study qualitative approach, this study found two main themes that relate to high stress level among the accounting students namely, academic related and non-academic related. Most of the students agreed that the main cause to their high stress level is attributed by their academic study. They agreed that overload of subjects and deadlines of submitting assignments and projects are the main causes for stress. In addition, irrelevant subjects and time spent to attend to academic events and activities have caused them to study last minute and consequently, put them under stress. The way they have to study for their degree is also very much different from the way they studied during their diploma. The students noted that much of their study during their diploma was based on memorizing compared to the degree level that requires application and critical thinking. Surprisingly, the students noted that accounting is not their preferred course. In relation to non-academic, the students experience stress as they have consistent thoughts of what their future may be, whether they would be able to obtain a job upon graduation and also on the current economy and political situation. The findings in this study sheds some lights to the university and the academics on the reasons to the students' high stress level and subsequently, provide some strategies to assist the students in overcoming their stress level and improve their performance.

**Keywords:** stress, personal, academic study, environment, accounting students, public university.

### **INTRODUCTION**

Stress is no longer an uncommon scenario. It can occur in any stages of the human development. Stress is a mental or physical phenomenon that is formed through an individual's appraisal of a simulation and is a result of his interaction with the environment [1, 2]. Often, stress exists because of a stressor [3]. A stressor is an event or a thing that challenges an individual's adaptability to an environment [4, 5]. A stressor does not cause stress but instead, the interaction of the stressor and an individual's perception and reaction to the stressor [6] lead to stress. Stress can be caused by many reasons. Many stress occurrences however, occur during the post adolescences where individuals at this stage are often faced with work, family and financial pressures.

A body of the education literature has suggested that individuals in the adolescence stage such as students are also experiencing stress [7-9, 3]. Students at the university level are considered adolescence where they experience rapid growth of their physical and mental to full maturity [10] and arguably, it is at this period that they enter adulthood. They are expected to be able to adapt to the new life and new environment and are expected to be able to

socialize with new people and events. Stress occurrences among students arise as pressure to compete in getting good grades and in getting good employment prospects upon graduation [3, 10]. This is because the students are facing fast physical changes and mental development that lead them to experience incompatibility of their mental development with their physical changes. It can also arise due to their incompatibility with the environment that causes them to suffer from problems attributed by inadequate adaptations [3]. For students, they often associate stress with academic tests, interpersonal relationship, relationship problems and life changes among others. Therefore, life stress on them is evidence.

Universities throughout the world often expect their undergraduate students to mature very fast, being able to be critical thinkers and are expected to become elites upon graduation. Various courses and training activities are provided to the students in order to shape the students to become future employees that can meet the expectation of their employers. Of consequence, students' time is often occupied and their efforts are often extended to their highest level. Such scenario does not only exist in universities throughout the world but also to universities in Malaysia. In Malaysia, stress

among students has already been an area of concern for the government. A recent study on 6,540 school students in Malaysia revealed that 4.8% school students experience high stress, 17.1% severe anxiety and 5.2% severe depression [11]. The study also found that stress among school students is attributed by family and academic related problems. The government has taken remedial action where 2,354 students were given an intervention program to help them to overcome stress. In addition, training has also been provided to 279 school teachers to teach the way to identify and tackle emotional, behavior and mental problems faced by their students [11].

This study seeks to determine whether the undergraduate accounting students in a Malaysian public university are experiencing stress and if yes, seeks to understand the reasons as to why the students experience stress during their course of study. This study is important as accounting has been recognized as a top major course in terms of job opportunities, and the number of students majoring in accounting has increased over the last few years. Examining stress would help the university to develop a stress intervention program can be designed to address stress of the undergraduate accounting students. The remainder of this paper is structured as follows. The next section provides a review of relevant literature. Section 3 outlines the research design. The findings are presented in Section 4. A conclusion is provided in the last section, Section 5.

## LITERATURE REVIEW

Students' performance has always been a top agenda in a university as it represents not only as a form of success measurement to the students but also as a form of success measurement of the university's educational process. Students' performance reflects the ability of the students to acquire and present the knowledge and practice that they learnt in their examinations. However, students' performance can be influenced by many factors that may dampen the ability of the students in the acquisition and presentation of knowledge and practice. Several studies in the education literature have identified the factors that may influence students' performance. Among the factors identified in the literature include gender [12-14], attendance [15-18] and their previous results [19]. Other studies have examined the effect of personal problems such as accommodation [20] and study technique [21] among others.

Another factor that has received considerable attention from researchers in the education literature is stress. Such attention is given because of the recognition that learning environments can be stressful to students [22, 8]. Shenoy [23] has defined stress among university students as "adjustment problems that students experience as a function of exposure to a college environment". It happens when a person

perceives that demands exceed his personal and social resources [1, 24]. Often, students experience stress because of needing to fulfil the demands in balancing academic success with personal responsibility and social belonging.

The pressure to achieve good grades and the need to perform well in their studies also contribute to stress. Students can also experience stress when having to become independent such as moving away from their home and into an on-campus hostel. Social challenges also contribute to stress as the students often find conflict with peers. In addition, students may also feel the pressure having to participate in social outings with friends. Such arguments are supported by the findings in a study conducted by Fisher and Hood [25] and Tognoli [26]. In another study conducted by the American College Health Association, their respondents pointed that stress, anxiety, work and sleep difficulties are among the top factors that affect their academic performance [27].

A large body of the education literature has examined the effect of stress on students' performance [28-31]. The results of these studies are mixed. Pritchard and Wilson [31] studied the effect of emotional health on GPA and retention. Their results suggested that the students' emotional health is caused by conflicts with their professors and dissatisfaction with their university and of consequence, significantly influence their GPA and retention. In addition, Sandler [29] also examined the effect of perceived stress on several endogenous variables such as institutional commitment, academic performance, goal commitment and intent to persist. He found that perceived stress significantly affects many endogenous variables including academic performance. Lloyd *et al.* [32] found that stressful life event changes affect academic performance negatively. Wintre and Yaffe [28] also found that students exhibit lower GPA when experiencing high stress level. Similarly, Friedlander *et al.* [31] performed a longitudinal study of first-year university undergraduate students and suggested that as perceived stress decreased, academic as well as personal-emotional adjustments improved.

Most of these studies however, focused on law students, medical students and psychology students [8, 33]. For example: Wheeler and Riding [34] and Jones and Johnston [35] examined stress experience among nursing students and found similar sources of stress. For medical students, studies found that students often experience high levels of stress such as depression [36] as well as suicide thoughts [37]. Such condition creates potential negative effects of stress on the students and this includes impairment of classroom performance that leads to deteriorating performance [38]. However, there is very little information on stress level and the reasons for stress among accounting students. The price of stress among accounting students may lead to poor

professional image resulting in difficulty attracting new recruits to the profession: dropout of distressed students who may fail and subsequently quit the training due to poor performance.

Within the accounting discipline, there are limited number of studies that have examined students' stress level and the reasons for stress. One recent study by Hou *et al.* [39] has attempted to measure stress among accounting students. They examined the relationship between the stressors and academic stress. Data was collected from 59 accounting students in a Midwestern university in the United States and was analyzed using various statistical methods including factor analysis. They have also developed a scale for measuring academic stress and was psychometrically tested. The validity and reliability of the instrument are also tested. The factor analysis of the instrument yielded five underlying factors relating to academic stress. The validated instrument was subsequently administered to 98 accounting undergraduate students. They found the differences in the stress scores among the accounting students were based upon gender and educational level. Other studies in the accounting discipline have somewhat examined stress in the form of perception such as by Faleel *et al.* [40] or with other variables such as facebook [41].

In Malaysia, there are studies that have examined stress among university students. Faleel *et al.* [40] examined the effect of perceived social support and stress on coping capability and depression level of foreign and local students in Malaysia. They found stress and depression are positively related. On the other hand, they found that coping capability and stress of the students are negatively related. Another Malaysian study by Yusoff *et al.* [42] examined the sources of stress among medical students. They found that among the determinants of stress are related to academic matters that test and examinations, large quantity of contents need to be learned, lack of time for revision, poor marks and self-expectation. Redwan *et al.* [43] found that the most important causes of stress are financial, lack of sleep and family problems. However, these studies were conducted in a non-accounting discipline.

### RESEARCH QUESTION

The main objective of this study is to determine whether undergraduate accounting students in a public university in Malaysia are experiencing stress and if yes, seeks to understand the reasons to the high stress level among the undergraduate accounting students in a public university in Malaysia. In addressing the research objective, this study asks the following research question:

RQ1: Are the undergraduate accounting students experiencing stress?

RQ2: What are the reasons that cause the undergraduate accounting students in a Malaysian public university?

### RESEARCH METHODOLOGY

Undergraduate accounting students in a public university are chosen as the sample in this study. Students that are currently in the final year accounting course are chosen to participate in this study. These students are chosen since they have gone through the course over a few semesters and therefore, may likely to be prone to stress. The preliminary study conducted on these students provides evidence on the existence of high stress level among these accounting students. Due to the homogeneity of the students, few students are subsequently chosen to participate in the forum group. The purpose of the forum group is to gain understanding on the reasons of the students' being highly stress.

This study chose a qualitative research approach to achieve the objective of this study. This approach is widely used in studying social phenomena in the social sciences [44]. The qualitative study as a focus group discussion was conducted in July 2016 among 11 students. The students were at their final year of study. The students were divided into 4 focus groups, each group consisting of 4 students. Two of the researchers became the facilitators of the group discussion resulting into two focus groups handled by a facilitator. The facilitators asked probe questions and directed the group discussion in which all students participated and were given equal time for discussion. The facilitators wrote down the conversation and also taped during the discussion. The issues were discussed first, do they feel stress and if yes, the second issue was discussed: why do they feel stress. The data obtained were classified into two main themes. Due to the small sample size, the data was analyzed manually.

### FINDINGS

A preliminary study was conducted on 150 undergraduate accounting students before the interview session in this study. The preliminary study involved a questionnaire survey that used the student stress survey tool developed by Shannon *et al.* (1999) to determine the students' stress level. Shannon *et al.* developed the questionnaire consisting of 40 items that were divided into 4 categories of potential sources of stress. Upon completion of the questionnaire, the stress tool would calculate the score of stress based on a 4 point scale as '1' being not stress, '2' being less stress, '3' being stress and finally, '4' as highly stress. All the undergraduate accounting students in the preliminary study achieved a score between '3' and '4', an indication that all the students are having high stress level.

Following the results obtained in the preliminary study, this study identifies the reasons to

the high stress level among financial accounting undergraduate students in a Malaysian public university. Interview sessions were conducted with 10 final year accounting students by two researchers. The questions posed to the students in general and subsequently, the responses received from the students were placed into two main themes namely academic related issues and non-academic related issues. Each theme is discussed below.

### Academic Related Issues

One theme that has been identified to be the cause of high stress level is academic matters. The students provided several issues related to their academic. One of the issues is the choice of selecting accounting as their career. Most of the students felt that they did not make the right choice in choosing their career and this causes stress on them. Most of the students responded that their course selection was mainly decided by their parents and friends. Student A's response:

*"Actually, I did not select the right choice for this program. But since I have already started this course in diploma, I might as well continue the same course in degree. This is ibu's (mother) choice. If you asked me, I don't like to study. If I wanted to study, I would want to go for courses that do not involved lots of thinking such as sport science but ibu doesn't allow"*

Similar with Student C:

*"If given the choice, I like Art better but because the people around me asked me to do accounting, I chose accounting. I know the university offers photography but my friends said better accounting"*

The reason for choosing accounting as the course selection is attributed to fulfill parents' expectation and wishes. The parent' perception that accounting offers more job opportunities and advices has led the students to choose accounting. Therefore, in meeting the parents' expectation somewhat creates stress among the students. As noted by Student A:

*"Ibu (mother) said that accounting provides many job opportunities. I feel stress if I cannot complete my study just like if I can't achieve my target, I will feel stress"*

Another interviewee also provided the same reason that she felt stress because of the course. Student F noted that:

*"Ermmm, the right choice...initially, I didn't know what I want to do. In school I was in science stream and then ermmm.. I took the*

*extra subject, account lah. Errmm..I didn't know what I want to be but I didn't like all the science subjects. So my parents was like since have already received offer letter to study accounting, so just go for it lah. But I am like it's not that I am interested, but after some time, I started to like. Actually, I like marketing a lot..but then again, I think now everybody can do marketing...so never mind lah...I do degree in accounting"*

Other interviewees felt that they have made the right choice in selecting accounting as their course. However, such feeling changes over time after gone through the accounting course. As noted by Student J:

*"I really wanted to do accounting. But now I don't feel accounting anymore. It's difficult. I thought it's just accounts but actually it's not. There is law, corporate governance...my god! I cannot lah if reading subject. It stresses me. I slept at 10pm and woke up at 2am and read. But my friends can answer and I can't"*

The number of subjects taken in one semester also contributes to stress among the students. The number of subjects varies in each semester and most of the students felt that a high number of subjects contribute to their high stress level. Deadlines of submitting assignments and projects also contribute to high stress level among the students. Furthermore, the number of events and activities held by the management has also increase their stress level. The students have to attend events such as professional talks, religious talk and motivational which only add up to their stress level. As noted by Student C:

*"No, I don't think I can graduate on time. Maybe need to extend another semester. I am taking 4 subjects this semester. Less stressful compared to last semester where I took 8 subjects and test almost every day...really stressful. If submit last minute also I will feel stress. The faculty also holds event every week that students are forced to attend. That just increases my stress level"*

Student B also shares the same view. Student B noted that:

*"I had 4 migraines last semester, very frequent. Sometimes, I had migraine attacks in class. Too much focus in management accounting and financial accounting subjects. My study style is memorizing because of English disability. This semester I am taking 7 subjects. It may not be much burden but if deadlines are all the same, then comes stress, migraines. If quizzes or test....also stress. In relation to academic activities, talks, career*

*talks, I will only go if it is compulsory or interesting."*

Student D also noted the same point. He noted that:

*"For part 8, I think the assignments and all....overburden me. With quizzes every week. That is also stressful. Sometimes I do consistent study, other times, when there is quiz or test, then study. I don't have a fixed number of study hours because of too many activities"*

However, few interviewees felt that number of subjects does not stress them. They argued that time management is very important and if they know how to manage time, then they would be able to cope and would not experience stress. Similarly, academic activities also do not necessarily contribute to stress. As opined by Student J:

*"Next semester another 5 subjects. Now 4 subjects. Actually, I don't feel too burden. If we know how to manage time, we be okay. Academic activities not too burdening. If I feel like attending, I attend"*

Student F noted that:

*"When I did my diploma, every semester has 8 subjects, that was crazy..but I did not feel pressure like degree now. Degree is even worse I don't know why although subjects only 7, but yah it was worst. So I think depends lah. It doesn't matter actually, if you want it then you can. Some people maybe its too much lah. You know public university. I don't join many activities held by the faculty. I don't like to get involve. If there is event that I like, I will go...if they have selling events..."*

As most subjects in the accounting course involved group work that requires group discussion and presentations, the attitude of their group members also contribute to stress. The students have to bear with their group members' attitudes and of consequence, lead to migraines because of stress. Student I noted:

*"Last semester involved many group works. Group members did not attend during the presentation and because of that, I have to present..."*

One interesting finding is that the students felt that the university has offered subjects that are not relevant to their degree. These students felt that the introduction of these subjects only increases their stress as they have to focus on many subjects rather than focusing only on accounting related subjects. Student D noted that:

*"This semester I am taking 4 subjects, so not really burdening. But the whole program is burdening. Because I think some of the courses are not relevant to this degree. Such as CTU (religious study), about patriotism....."*

In sum, in relation to academics, the interviewees noted that choice selection, number of subjects, number of activities by the faculty and irrelevant subjects are among the reasons that contribute to their high stress level.

### **Non-Academic Related Issues**

Another theme that contributes to the students' high stress level is non-academic related issues. The interviewees felt that factors such as the environment, political, economic and thinking about their future lead to high stress level. One apparent reason is the thought of what is going to happen to them in future. As noted by Student J:

*"I am always worried about the future. I don't know what I want to be. Because I am tight to the things that I do, the things that I am interested in and people's expectation of me. I love photography but people expect accounting. After the exam, I think I want to make some money, some business do part time job. The company that I had my practical also offered me a job. Plan to save money. No plans to further study, work first. I am not the type that like to be tight down. I am also worried about the political and economic situation..arr..I feel burden because worry about job or business"*

Another interviewee, Student H noted:

*"I worry lah about the future since it relates to my family. Err..I think because they have high expectation lah and they perceived success more to corporate. My eldest sibling is in the oil and gas. He works offshore. He studied in Unisel and obtain certificate. My second brother is in Islamic banking. So they have high expectation on me. I am also concern on the economic and political situation in Malaysia and around the world"*

Student J provided her concern:

*"Scared, scared about the future. Scared I would not be able to get a job. Scared I cannot get along with colleague. Scared that people cannot accept me. Feel like further study but am not sure. Yes, did my practical training and they offered me a job. Either do Masters or Professional. If I earn RM2300 is okay since its near to my house. Politics? Don't want to*

*know because I will be more stressful, worried cannot pay PTPTN (funding)".*

The concern of job opportunity in future and the economic and political condition has somewhat caused the students to worry and became burdensome to the students and consequently lead to high stress level. The idea of not getting a job upon graduation seems to be the major contribution to high stress level.

One interviewee however, did not feel stress on environment, political, economic or future related issues. The reason to such condition is attributed to the fact that the students refused to think about the future. Student A noted that:

*"I am not a person who thinks about future. If I think, I get stress, so don't think. No specific plans for the future. Malaysia is still peaceful, politics? Maybe but it does not affect students.*

## CONCLUSION

This study examines whether the accounting students in a public university in Malaysia are experiencing stress and if yes, the reasons to stress. A qualitative approach in the form of interviews was conducted on 10 final year undergraduate accounting students. The interviewees' responses were analyzed manually and subsequently divided into two main themes namely, academic related issues and non-academic related issues.

In terms of academic related issues, most of the interviewees noted that choice selection, number of subjects, number of activities by the faculty and irrelevant subjects are among the reasons that contribute to their high stress level. The students felt taking too many subjects in one semester cause them to feel stress. Similarly, meeting deadlines for submitting assignments and projects also led them to stress.

In relation to non-academic related issues, the interviewees identified environment, political, economic or future related issues caused them to being stress. They are worried about the political and economic situation. However, their major cause to stress is thinking about their future as they are uncertain whether they would like to further their study and also whether they would be able to get a job upon graduation.

This study is now without limitations. First, the number of students participated in this study is only 10. Future research should include more students in order to obtain a more comprehensive understanding to the reasons that cause stress. Secondly, this study was conducted in a public university in Malaysia. Should the students represent other universities, the findings may be different. The findings in this study sheds some lights to the university and the academics on the reasons

to the students' high stress level and subsequently, provide some strategies to assist the students in overcoming their stress level and improve their performance.

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