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Assessing Mental Health Challenges: A Focus on UiTM Accounting Students

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Abstract

This study aims to assess the mental health challenges faced by undergraduate accounting students at Universiti Teknologi MARA (UiTM), Perak Branch with a focus on gender differences. A cross-sectional study was conducted among 110 students to explore the prevalence and types of mental health issues, including stress, anxiety, and depression. The Depression, Anxiety, and Stress Scale (DASS-21) was used to assess students' levels of depression, anxiety, and stress. Findings revealed that 5.4% (n = 6), 10.9% (n = 12), and 9.9% (n = 11) of male students experienced moderate to extremely severe symptoms of depression, anxiety, and stress, respectively. Conversely, among female students, 22.7% (n = 25), 43.6% (n = 48), and 36.4% (n = 40) reported moderate to extremely severe symptoms of depression, anxiety, and stress, respectively. These outcomes offer valuable insights into university students' perceptions of mental health challenges in Malaysia.

Keywords:

Mental Health, Depression, Anxiety, Stress, Accounting Students

1.0 Introduction

Mental health is paramount for university students as it significantly influences their overall well-being, academic performance, and personal development. A sound mental health foundation provides the resilience and coping mechanisms necessary to navigate the challenges of academic life, including the pressures of coursework, examinations, and social interactions. A positive mental state fosters cognitive abilities, concentration, and creativity, enhancing a student's capacity to absorb and retain information. The World Health Organization (WHO) defines mental health as a state of complete physical, mental, and social well-being, rather than merely the absence of disease or infirmity. A significant portion of the population has reported experiencing anxiety, stress, or depression at some point in their lives. WHO (2022) report indicates that mental health conditions are widespread globally, with nearly one in eight people around the world living with a mental disorder.

The main factors contributing to academic stress include depression, anxiety, and stress, which are influenced by family background, student lifestyle practices, and physical and psychological health issues (Zulkifli and Mohammed, 2020). However, recent years have witnessed a notable surge in the prevalence of mental health issues among university students, as documented by Sheldon et al. (2021) and Salimi et al. (2023). In Malaysia, Ahmad et al. (2022) highlights the varied mental health problems faced by Malaysian students in 2021, reporting that 30% experienced severe or very severe depression, 41% had anxiety, and 20% dealt with stress. Nor Azlili Hassan et al. (2023) found that Malaysian students are severely impacted by mental health issues, resulting in a higher risk of suicide and social problems.

University students encounter numerous challenges that contribute to mental health issues, encompassing the adjustment to a new environment, the pressure to maintain high academic performance, the juggling act of balancing classwork and personal responsibilities, and the potential exposure to negative experiences like bullying. As underscored by Shahira et al. (2018), the transition from high school to higher education brings about changes in academic, social, and emotional needs, necessitating psychological adjustments. The elevated academic stress at higher education levels, coupled with a reduction in academic support, can lead to continuous pressure, ultimately impacting the academic performance of university students negatively.

Consequently, Mofatteh, M. (2021) reveal that university students are more susceptible to experiencing depression, anxiety, and stress. Ramón-Arbués et al. (2020) underscore that individuals with problematic Internet use behavior, smokers, those experiencing insomnia, and those with low self-esteem exhibit a moderate prevalence of symptoms related to depression (18.4%), anxiety (23.6%), and stress (34.5%).

In summary, mental health can affect each of us differently, with gender playing a role in the specific ways we may experience these challenges. Limited research has explored these connections among university students, and there is a scarcity of information on this matter, especially in the context of Malaysia. Therefore, the objective of this study is to examine the prevalence of mental health problems among students at Universiti Teknologi MARA Cawangan Perak, Tapah Campus with a specific focus on the Faculty of Accountancy. By using the Depression, Anxiety, and Stress Scale (DASS-21), the study seeks to identify the levels of depression, anxiety, and stress experienced by male and female students, thus highlighting the critical need for targeted interventions and resources to support their mental well-being.

2.0 Research Method

2.1 Study Design and Participants.

This study collected data through a questionnaire survey administered via Google Forms. This cross-sectional study was conducted in February 2024. The results were categorized into several key themes, each supported by respondents' perspectives to provide a comprehensive overview of the study. The survey was conducted with undergraduate accounting students from Universiti Teknologi MARA Cawangan Perak during the second semester of 2024. Before distributing the questionnaires, the purpose of the study was clearly explained to the students. To ensure voluntary participation and honest responses, students were assured of confidentiality and informed that their responses would be used exclusively for this research. A total of 110 valid responses were obtained and used for the analysis.

2.2 Data Collection Procedure and Instrument

The data was collected using a self-administrated structure which contains four sections. The first section contains questions related to socio-demographic information, including age, gender, academic year, and other relevant background information. This section aimed to provide a demographic profile of the respondents.

Second section utilize the Depression Anxiety Stress Scale-21 (DASS-21), a widely recognized tool for assessing the levels of depression, anxiety, and stress among respondents. The DASS-21 is a set of 21 items, divided into three subscales, that measure the severity of these mental health conditions.

The third section is the general belongingness that focused on assessing the students' sense of belonging. This section included items that explored the respondents' feelings of social connection and their perception of being accepted within their academic and social environments.

The four section is emotional intelligence measured emotional intelligence, capturing the respondents' ability to recognize, understand, and manage their own emotions, as well as the emotions of others. This section aimed to explore the relationship between emotional intelligence and the mental health outcomes measured by the DASS-21.

These four sections collectively provided a comprehensive understanding of the socio-demographic background, mental health status, sense of belonging, and emotional intelligence of the participants, forming the basis for the study's analysis and conclusions.

The DASS-21 is a self-reported questionnaire which was developed to measure state of depression, anxiety, and stress symptoms using 21 items (21). The scores of each mental health problem are calculated by summing the scores and multiplying them by two. Table 1 shows the five categories of stress, anxiety, and depression. The DASS-21 has gained worldwide appeal because of its durability, practicality, and ease of operation.

Table 1: Cut-Off Score for the Mental Health Level

Subscale	Stress	Anxiety	Depressions
Normal	0 – 7	0 – 4	0 – 5
Mild	8 – 9	5 – 6	6 – 7
Moderate	10 – 13	7 – 8	8 – 10
Severe	14 – 17	9 – 10	11 – 14
Extremely severe	≥ 18	≥ 11	≥ 15

3.0 Data Processing and Analysis

For data processing and analysis, IBM SPSS version 25.0 (IBM Corp., Armonk, New York, United States) was applied. The analysis of qualitative variables was presented in frequency and percentage.

3.1 Socio-Demographic Characteristics of Participants

The demographic and background characteristics of the current sample are shown in Table 2. The analysis of qualitative variables is presented in terms of frequency and percentage.

Table 2: Background Characteristics of Students. (n =110)

Variable	Frequency (n)	Percentage (%)
Gender:		
Male	30	27.30
Female	80	72.70
Age:		
18 – 19	6	40.40
20 – 21	100	53.90
22 – 24	4	5.80
Course:		

Diploma In Accountancy	67	60.90
Diploma In Accounting Information System	43	39.10
CGPA:		
2.00 – 2.49	3	2.70
2.50 – 2.99	15	13.6
3.00 – 3.49	52	47.3
3.50 – 4.00	40	36.4
Financial Difficulties:		
No	58	52.7
Yes	52	47.3
Working Part Time:		
No	94	85.5
Yes	16	14.5
Main Source of Finance:		
Family and zakat	1	0.91
Financial support from family	49	44.54
Loan (eg PTPTN)	47	42.73
PPBU Yayasan Bank Rakyat	1	0.91
Scholarship (eg from JPA, MARA, Yayasan)	10	9.10
Zakat	1	0.91
Zakat Selangor	1	0.91

Table 2 summarizes the data collected from the 110 undergraduate accounting students revealed several key demographic characteristics. The distribution of students based on gender revealed that 27.3% (n = 30) were male, while 72.7% (n = 80) were female. Most of the students (53.9%), fell within the age range of 20 to 21 years, 40.4% within the age of 18-19 years old and only 5.8% age range of 22 – 24 years old. Specifically, 60.9% (n=67) pursued the Diploma in Accountancy, whereas 39.1% (n = 43) were enrolled in the Diploma in Accounting Information System. In terms of CGPA, 47.3% (n=52) attained grades ranging from 3.00 to 3.49, while 36.4% (n=40) achieved grades between 3.50 and 4.00. Furthermore, 13.6% (n=15) received grades in the range of 2.50 to 2.99, and a minimal 2.7% (n=3) fell within the 2.00 to 2.49 grade category. Nearly half of the students, specifically 47.3% (n=52), reported experiencing financial difficulties. The primary sources of finance included family support (44.54%) and loans such as PTPTN (42.73%), with only a small percentage (9.1%) relying on scholarships by Jabatan Perkhidmatan Awam (JPA) and MARA. In terms of employment, 85.5% (n = 94) of students were not engaged in part-time work, while 14.5% (n = 16) were actively working part-time.

3.2 Prevalence of Mental Health Problems

Table 3: Prevalence of Depression, Anxiety, and Stress among Students.

	Male (n=30)		Female (n=80)		Total (n=110)	
	Frequency (n)	Percentage (%)	Frequency (n)	Percentage (%)	Frequency (n)	Percentage (%)
Stress						
Normal	20	18.2	40	36.4	60	54.5
Mild	4	3.6	15	13.6	19	17.3
Moderate	2	1.8	12	10.9	14	12.7
Severe	2	1.8	9	8.2	11	10

Extremely severe	2	1.8	4	3.6	6	5.5
Anxiety						
Normal	16	14.5	20	18.2	36	32.7
Mild	2	1.8	12	10.9	14	12.7
Moderate	4	3.6	16	14.5	20	18.2
Severe	2	1.8	11	10	13	11.8
Extremely severe	6	5.5	21	19.1	27	24.5
Depression						
Normal	16	14.5	27	24.5	43	39.1
Mild	3	2.7	13	11.8	16	14.5
Moderate	5	4.5	18	16.4	23	20.9
Severe	4	3.6	15	13.6	19	17.3
Extremely severe	2	1.8	7	6.4	9	8.2

Table 3 presents the results of the DASS-21 scale scores, which assessed depression, anxiety, and stress among students. The scores were categorized into two groups: "normal" to "mild" indicated no mental health problems, while "moderate," "severe," and "extremely severe" indicated the presence of mental health issues.

In current study, for male students only 1.8% (n = 2) experienced moderate, severe, and extremely severe symptoms while considerably higher percentage of female students with 10.9% (n = 12) reported moderate stress, 8.2% (n = 9) had severe stress, and 3.6% (n = 4) experienced extremely severe stress.

Regarding anxiety, 3.6% (n = 4) of male students reported moderate symptoms, 1.8% (n = 2) had severe symptoms, and 5.5% (n = 6) exhibited extremely severe symptoms. In contrast, 14.5% (n = 16) of female students reported moderate anxiety, 10% (n = 11) had severe anxiety, and 19.1% (n = 21) experienced extremely severe anxiety.

The same trend goes to depression, where 4.5% (n = 5) of male students experienced moderate symptoms, 3.6% (n = 4) had severe symptoms, and 1.8% (n = 2) exhibited extremely severe symptoms. The rate were significantly higher among female students with 16.4% (n = 18) reported moderate depression, 13.6% (n = 15) had severe depression, and 6.4% (n = 7) exhibited extremely severe depression symptoms.

3.3 Multiple Regression on Determinants of Stress Level

Table 4: Multiple Regression Results on Determinants of Stress Level

Variables	Stress Level
Gender	-.440 (-1.613)
Academic performance (CGPA)	-.564*** (-3.472)
Financial Difficulties	.439 (1.769)
R-Square	16.3
Adjusted R-Square	14.0

Note: **Significant at 5% level,
***Significant at 1% level

Table 4 presents the results of multiple regression analyses investigating gender differences in the prevalence of stress, anxiety, and depression among accounting students. The coefficient for gender is -0.440 with a p-value of 0.110, indicating that being male is associated with a 0.440-unit lower score on measures of depression, anxiety, or stress, although this result is not statistically significant. The data and analyses suggest that female students are more likely to experience higher levels of stress, anxiety, and depression than male students.

This observation is consistent with findings by Ashrafal Islam (2018) who noted that female students were more depressed than male students, although the difference was not statistically significant. Similarly, a study from Khasakhala Li, et al (2013) found a higher prevalence of mental health issues among females, while other studies from Kenya, Othieno CJ, et al and Chen L, et al from China reported no significant gender differences.

This trend may be influenced by other factors, such as academic performance (CGPA) and financial difficulties, which also impact mental health outcomes. The study further indicates that a higher CGPA is linked to lower levels of mental health issues, while financial difficulties show a positive, though not statistically significant, relationship ($B = 0.439$, $p = 0.080$). These findings suggest that while gender differences exist, other factors like academic success and financial stability also play crucial roles in student mental health outcomes.

4.0 Conclusion

This study aims to investigate the prevalence of mental health problems among Universiti Teknologi MARA (UiTM) undergraduate accounting students. Using a sample of 110 students, the findings reveal a significant disparity in the prevalence of depression, anxiety, and stress between male and female students, with female students experiencing notably higher levels of these mental health issues. Specifically, the data indicates that a substantial proportion of female students report moderate to extremely severe symptoms, highlighting the potential need for targeted mental health interventions and support systems within the university. Additionally, the insights gained from this study contribute to a broader understanding of mental health perceptions among university students in Malaysia, emphasizing the importance of proactive measures to foster a supportive and inclusive educational environment that prioritizes students' well-being.

Future research should explore the underlying factors contributing to these gender differences and evaluate the effectiveness of tailored mental health support strategies. By addressing these concerns, universities can better support their students' mental well-being, ultimately contributing to their academic success and overall quality of life.

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Saya yang menjalankan amanah,

Setuju.

27.1.2023

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