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Coping Strategies Adopted by Accounting Students

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Abstract

Objective: Coping are changes in cognitive and behavioral efforts in order to deal with stress and displeasure. This study analyzes the association between coping strategies, considering the characteristics of higher education Accounting students in Curitiba, PR.

Method: The sample consists of 311 students from two higher education institutions (HEI) from the city of Curitiba, PR. The data collected by means of a survey were treated using Spearman's Correlation and Kruskal-Wallis' non-parametric test (K-W).

Results: The main associations are registered between the distraction strategies embodied in doing other more pleasant things and thinking less about the problem and/or the situation of stress and displeasure, and conversion and additivity, such as the adoption of practices related to legal and illegal drugs use. It is noted that the participants, when analyzed by gender, higher education institution, and age group, presented different levels of agreement, considered as significant in relation to the dimensions Control, Distraction and Refusal, Social Support, Withdrawal and Conversion, and Additivity. It is also noted that the course semester the students are enrolled in drives them different and significantly in the search for social support in the face of stress and displeasure.

Contribution: This study contributes by presenting an explicit standard design of the manifestations of coping strategies adopted by Accounting students.

Keywords: Coping strategy; Accounting Education; Brazilian Accounting Students.

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1. Introduction

Coping corresponds to changes in cognitive and behavioral efforts in order to manage adversities that overwhelm and exceed the natural capabilities of individuals (Lazarus & Folkman, 1984). Thus, the coping strategies represent cognitive-behavioral coping efforts to minimize or avoid threats, damage, or losses in response to stress-inducing agents and emotions that permeate the different social environments (Gloria & Steinhardt, 2016; Costa & Leal, 2006; Cardoso, 1999).

From the cognitive perspective, coping can be understood from a problem-focused and from an emotion-focused viewpoint (Folkman & Lazarus, 1980). Problem-focused coping is represented by attitudes that aim to deal with and solve certain situations. This type of strategy is typically adopted when the individual judges the problem to be circumventable. Emotion-oriented coping is characterized by avoidance strategies, adopted in case of doubt as to whether the problem is circumventable. The emotion-based strategies can be harmful to the individual, being part of attitudes of escape, isolation, alcohol and legal or illegal drug consumption to mitigate the pressures experienced in different contexts (Antoniazzi, Dell'Aglio & Bandeira, 1998; Pereira & Branco, 2016).

Researchers (Costa & Leal, 2006; Pacheco, 2008; Carlotto, Câmara, Otto & Kauffmann, 2010; Carlotto, Teixeira & Dias, 2015) have strengthened the arguments that observing the students' coping strategies allows us to understand stressful situations that imply professional training, in the posture towards uncertainties about the professional career and in the interpersonal relationships students experience in the academic environment. Studies in the health area (Aiken & Sloane, 1997; Antoniazzi, Dell'Aglio & Bandeira, 1998; Hammer, Grigsby & Woods, 1998; Suehiro, Santos, Hatamoto, & Cardoso, 2008; Pacheco, 2008; Carlotto et al., 2010; Maturana & Valle, 2014; Bassols et al., 2015; Gloria & Steinhardt, 2016) underline the institutions' need to commit to their students' professional development, as the university education process entails excessive exposure to vulnerability, pressure, and compliance with targets, among other conditions perceived as stressful and which impose on the individuals the need to develop strategies to adapt to this reality.

In Accountancy, researchers have tried to understand the cognitive and behavioral elements in the academic environment (Lim, Tam & Lee, 2013). Lim, Tam and Lee (2013) discussed the relationships between perceived stress, coping strategies, and the health of 1,785 Accountancy students from Malaysia. The results indicated that the level of stress the students perceived is associated with coping strategies manifested in the university environment. This result promotes the development of studies that broaden the analysis of actions for the improvement of coping strategies among educators, students and disciplinary teams of Accounting courses, as this attribute of student behavior showed to be associated with stress.

Thus, this research intends to analyze the association between the coping strategies of Accounting students from HEIs in Curitiba (PR). In addition, we verify the conditioning of these coping strategies according to the respondents' observable characteristics. Hence, we seek to answer the following problem question: **What is the association between the coping strategies of Accounting students at higher education institutions in Curitiba (PR)?**

The problem identified in this research is important, as it contributes to the expansion of discussions and understanding of how future professionals face situations of adversity and stress in the academic environment. It is acknowledged that, since the first years of the course, undergraduate students are exposed to situations that involve professional and academic responsibilities, emotional exhaustion and stress. This scenario is relevant to the entry into higher education, which proposes to the student a teaching-learning environment that is totally different from secondary education. This distinction ranges from the pedagogical relationships, which are practiced and recommended in this environment, to the metrics for measuring this individual's performance (Araújo, Almeida, & Paúl, 2003; Veiga & Lopes, 2020).

Restricting this research to Accountancy students becomes relevant because most of the members of this group have a double journey (Peleias, Guimarães, Chan, & Carlotto, 2017); many of these students, throughout the undergraduate course, are professionally active in Accounting and start to reconcile academic and professional responsibilities simultaneously (Vargas & Paula, 2013; Souza & Durso, 2018). It is known that the Accountancy course has high permeability in the job market. This characteristic is relevant, as security and stability are prioritized elements in the career prospecting of Accountancy students (Lopes & Meurer, 2019). On the other hand, it represents an exhausting fact and becomes a source of tensions, such as the manifestation of the burnout syndrome (Peleias et al., 2017) and anxiety traits (Reis, Miranda & Freitas, 2017) as, in addition to being exposed to a new teaching-learning configuration, they are continuously exposed to the normative changes typical of the profession, which require skills related to emotional and technical intelligence (Cook, Bay, Visser, Myburgh, & Njoroge, 2011).

The theme shifted to the accounting education environment is important, as it maps which are the coping strategies accounting students from Brazilian educational institutions adopt to promote well-being in the academic environment. In the long term, this mapping can serve as strategic information for educational institutions that seek to adopt mechanisms to minimize stress-inducing situations and emotions that permeate the different social environments, as the behavior students assume in the academic environment is a consequence of their emotional state and reflective learning (Lopes, Meurer & Voese, 2018). In Malaysia, for example, the high stress level of 2,354 students resulted in a corrective action program by the national government (Lim, Tam & Lee, 2013).

The findings of this research can help to improve the professional education environment of students and to reduce the transfer of stressful behaviors to the job market and to the individuals' social life (Meriac, 2012), as it illustrates an explicit standard design of the manifestations of the coping strategies students adopt. In addition, understanding how coping with stressful situations occurs in the academic environment promotes the improvement of strategies to deal with disciplinary problems, as it arouses reflections on situations that lead to pressures and adversities that contrast with the socio-academic space.

2. Theoretical Framework

2.1 Coping strategy

Besides biological stress, referring to the basic condition for life, people are exposed to various situations arising from their social life that cause and manifest stress. In response to these processes, coping strategies represent a way to manage these threats and the harmful effects of the stress that is present in the situations experienced with a view to achieving a state of well-being (Vasconcellos, 2017).

Lazarus and Folkman (1984) define coping as "changes in cognitive and behavioral efforts, used by individuals to deal with specific internal or external demands, which are assessed as overloading or exceeding their personal resources" (Lazarus & Folkman, 1984, p.141). Essentially, coping strategies represent a conscious mobilization of resources in the subject's behavioral response to stressful and unpleasant situations (Vasconcellos, 2017), that is, it is the result of a person-environment transaction (Latack & Havlovic, 1992).

Coping strategies can be segregated into the dimensions Control, Social Support, Withdrawal, Distraction or Refusal and Conversion and Additivity (Esparbès, Sordes-Arder & Tap, 1993), as shown in Figure 1.

Dimensions	Description
Control	It implies self-control of the situation (resisting the urge to make thoughtless judgments, and to make hasty decisions; having time to act), the coordination of behaviors or activities (outlining goals, making a plan, treating the problem in an abstract and logical way) and the containment of emotions (not panicking, not showing others the emotions they experience).
Social Support	It covers the request, desire or need for help in cooperative (joint work), cognitive (request for advice and information) and affective (need for listening, acknowledgement or encouragement) terms.
Withdrawal	It implies a trend to isolate oneself from the outside world (social distancing), an effort not to think about the problem (taking refuge in the imaginary or in the dream) or having difficulties to describe their emotions and feelings (alexithymia).
Distraction or Refusal	It means acting as if the problem did not exist, developing activities to distract oneself or "forgetting" the problem.
Conversion and Additivity	It includes changes in behaviour (depending on the problem) or cognitive positions (allowing to accept the situation or learn to live with it), the centralization of ways of solving the problem, after analyzing it, as well as the adoption of compensatory behaviors (drugs, medicines, tobacco).

Figure 1. Dimensions of *Coping* Strategies in Higher Education.

Source: elaborated based on Esparbès, Sordes-Arder and Tap (1993)Costa e Leal (2006).

As highlighted in Figure 1, multiple possibilities and manifestations of coping exist. This plurality of coping with situations of stress and displeasure leads to an associative process between the coping strategies, as "coping [represents] a reaction to the stress situation, it can also generate, by itself, a new stress situation, different from the initial one" (Vasconcellos, 2017, p.290), bringing the subject to adopt a new coping strategy. Thus, Vasconcellos (2017, p.288) highlights that "although we have developed a coping strategy to deal with the unfavorable situation, this strategy can generate problems later, which will add to those already manifested. We all know of cases in which the "solution" aggravates the pre-existing problem even further". Figure 2 presents the description of the multiple possibilities and manifestations of coping and the emergence of a new stressful situation.

Multiple possibilities and manifestations of *coping* and the emergence of a new stress situation	Description
Eucoping-eustress	The processed strategy generates a state of pleasant relief, but with strong activation of stress.
Eucoping-distress	Although effective, the *coping* strategy generates a new state of negative stress for the organism.
Discoping-eustress	A very bad strategy, but generates a pleasant level of stress.
Discoping-distress	When an ineffective *coping* strategy generates an unpleasant stress situation.

Figure 2. Multiple possibilities and manifestations of *coping* and the emergence of a new stress situation

Source: elaborated based on Vasconcellos (2017), p. 290.

Based on Figure 2, it is argued that coping strategies are associated as, by developing this behavioral characteristic towards stressful and unpleasant situations, this action can cause more problems, which will add to those already manifested. That will lead the individual to dynamics in this phenomenon.

2.2 Empirical Evidence

Studies on coping strategies provide evidence to understand the behavior of individuals exposed to stressful situations internal and external to the academic and professional environment (Lazarus & Folkman, 1984; Tamayo & Tróccoli, 2002; Costa & Leal, 2006). Thus, the ways of managing adverse situations entail implications regarding the behavior and mental health of college students. Karaca et al. (2019) appointed that the use of optimistic strategies to solve problems is beneficial to mental health and that students who adopt strategies of avoidance or refusal are at higher risk of presenting mental problems. On the other hand, the different forms of coping, besides being related to the mental health of college students (Karaca et al., 2019; Gil-Monte, 2005), may be linked to other attributes present in the socio-academic space. Moretti and Hübner (2017) discussed how academic routine interferes with undergraduates' stress levels. In the study, 184 students were investigated, who considered that the academic routine has a negative influence on the stress level. The study revealed that the student-teacher relationship, the number of tests and papers, the outdated and obsolete teaching methods are variables that intensify manifestations of stress and emotional exhaustion in the students. The results indicated the need for new educational policies, for the adoption and development of programs that mitigate the events identified as causing stress and emotional exhaustion, and even the need for therapeutic interventions involving the students (Moretti & Hübner, 2017).

Hirsch et al. (2015) discussed that students satisfied with their experiences in the college environment tend to adopt coping strategies linked to the reassessment of problems and the planning of possible solutions to adverse situations. On the other hand, dissatisfied students adopt negative strategies of denial of the problem, distancing, distraction and resignation, seeking to escape from unpleasant situations.

Lim, Tam and Lee (2013) investigated 1,785 accounting students from three public universities and two private universities to discuss the association between perceived stress, coping strategies and health. The results indicated that health-related aspects measured by means of (i) somatic symptoms, (ii) anxiety and insomnia, (iii) social dysfunction and (iv) depression are negatively associated with coping strategies. It was also noted that the stress the students perceived is positively associated with the coping strategies.

Among the discussions listed, concerns are focused on understanding how these different behaviors are associated and affect both individuals and the socio-academic space. When faced with stressful situations, pressure and emotional exhaustion, the students have the choice to adopt coping strategies that benefit the development of their academic trajectory or not. Coping strategies related to refusal, distraction and withdrawal can result in disinterest, discouragement and fragility in the teaching-learning process (Gibbons, Dempster & Moutray, 2010). On the opposite, students who adopt strategies based on problem coping, seeking family support, and on social support have lower levels of stress and strengthen their resiliency (Costa & Leal, 2006; Hirsch et al., 2015).

Coping strategies are effective when they help the individual to face the problems and reduce the tensions caused by stressful and unpleasant events, implying a search for adaptation to the situation that is experienced (Vinay, Esparbès-Pistre & Tap, 2000). This adaptability of active and planned coping tends to provide better results, as opposed to denial strategies that often result in unwanted consequences (Lazarus & Folkman, 1984; Brown, Westbrook, & Challagalla, 2005), such as refusal behaviors, low emotional resiliency and low level of self-confidence.

3. Methodological Procedures

3.1 Population and Sample

The research population includes the students enrolled in Accountancy courses at two higher education institutions (HEI) in Curitiba (PR), one public and one private. Thus, the non-probabilistic sample consists of 311 students who fully answered the research instrument.

3.2 Research Instrument

The research instrument consists of two blocks. The first deals with coping strategies that cover problematic and stressful situations the students experience in the academic environment. In this block, we chose the instrument used by Costa and Leal (2006), who applied the scale of Esparbès, Sordes-Arder and Tap (1993) to the context of higher education in Portugal. It is noteworthy that, for the Brazilian context, Chamon (2006) validates the scale of Esparbès, Sordes-Arder, and Tap (1993) in a sample of nurses, nursing technicians and auxiliary nurses from a hospital and bank clerks. Due to the fact that the study of Chamon (2006) is focused on a group different from the one investigated in this research, we chosen the instrument already validated for the Portuguese university context.

Thus, this block of the research instrument contained 54 closed assertions and was validated for the sake of validation to the Brazilian educational context. This process initially involved five researchers in Accounting Education and the course coordinators of the institutions where the research was carried out. The researchers participated in the validation of the instrument by assessing for dubious meanings, approximation to the research participants and relevant language for the undergraduate Accountancy course. For example: ex ante (i) - "I confront the problem", ex post (i) "I tackle the problem head on".

The coordinators, in addition to acting in the same condition as the researchers, contributed to the assessment on the applicability of the coping strategies listed to the different behaviors of the undergraduate Accountancy students. For example: ex ante (i) - "I confront the problem"; "I face the situation"; "I go directly to the problem"; ex post (i) "I tackle the problem head on". Thus, after this process, a shorter research instrument with 32 assertions was elaborated, as shown in Figure 3.

Block	Construct	Number of Assertions Original Instrument	Number of Assertions Adapted Instrument	Reference
I	Control	15	6	Costa and Leal (2006) and Esparbès, Sordes-Arder and Tap (1993)
	Distraction and Refusal	12	9	
	Social Support	7	5	
	Withdrawal	8	5	
	Conversion and Additivity	8	7	

Figure 3. Composition of the Research Instrument

Source: research data.

Based on Figure 3, it is argued that coping strategies in the Brazilian university environment assume the dimensions Control, Distraction and Refusal, Social Support, Withdrawal and Conversion and Additivity. Therefore, an evaluation scale was adopted; the respondent was asked to give a score of 1 to 10, with 1 = I hardly agree and 10 = I totally agree. This scale structure was chosen for semantical reasons By means of the second block, the characteristics of the 311 respondents could be surveyed. This block consisted of three closed questions, which identified gender, course semester and type of HEI, and one open question to identify the age.

3.3 Ethical Issues

Prior to the application of the survey, some care was taken. The scale developed by Esparbès, Sordes-Arder and Tap (1993) and applied in the Portuguese context by Costa and Leal (2006) has a non-pathological character, therefore, it is free and its application does not require authorization and/or payment. At the time of the application of the questionnaire, the four characteristics of the research were presented to the respondents as follows: (i) the researchers provided the students with the Free and Informed Consent Form (FICF), (ii) the potential respondents were notified that participation in the survey was voluntary and anonymous; (iii) in addition, the student could interrupt the completion of the instrument at any time without any damage or loss to him/her; and (iv) the processing of the data would be confidential to preserve the students' individuality and anonymity.

3.4 Data Collection and Processing

Qualified researchers applied the surveyin loco. Authorization was requested from the Accounting departments of the higher education institutions to apply the questionnaire to the students in October and November 2018. Finally, the average time to complete the research instrument was approximately eight minutes.

After the data collection, the data were organized in Microsoft Office Excel® and treated from two perspectives. The first is the analysis technique called Spearman's correlation, due to the non-normality of the data verified by the Kolmogorov-Smirnov test, histogram analysis, and normal Q-Q graph. The correlation coefficient ranges between -1 and 1 and the correlation can be classified as strong, medium, weak (Cohen, 1988; Brites, 2007). In this study, the coefficients were interpreted as follows: 0 absence of correlation; +/-]0 – 0.25] very weak correlation; +/-]0.25 – 0.40] weak correlation; +/-]0.40 – 0.60] medium correlation; +/-]0.60 – 0.75] strong medium correlation; +/-]0.75 – 0.90] strong correlation; +/-]0.90 – 1[very strong correlation; +/- 1 perfect correlation. The signal informs the sense of the association between the analyzed variables, whether positive or negative (Brites, 2007).

The second perspective takes the form of the Kruskal-Wallis nonparametric test (K-W) to identify differences in the Mean Ranking between groups, using a 5% significance level. The Kruskal-Wallis test analyzes the average classification of each cluster in order to identify statistical differences between distinct clusters (Field, 2009).

4. Analysis of Results

4.1 Respondent Profile and Descriptive Statistics

Table 1 shows the research respondent's profile. Thus, the results of this research cover the perception of students from two HEIs in Curitiba (PR).

Table 1
Sample profile

Gender	F	%	Semester	F	%
Female	161	51.77	1st / 2nd semester	125	40.19
Male	149	47.91	3rd / 4th semester	101	32.48
Agender or Non-Binary	1	0.32	5th / 6th semester	77	24.76
I prefer not to answer	0	0.00	7th / 8th semester	8	2.57
Age*	**F**	**%**	**Higher Education Institution**	**F**	**%**
From 17 years to 19 years	80	25.72	Public	224	72.02
From 20 years to 21 years	87	27.97	Private	87	27.98
From 22 years to 25 years	78	25.08			
From 26 years to 47 years	66	21.22			

Obs.: f = Frequency; % = percentage.

Source: research data.

As observed in Table 1, more than 50% of the survey respondents identify themselves as female; the majority are 20-21 years old (27.97%); in the first year of the Accountancy course (40.19%); and enrolled in a public institution (72.02%). Table 2 shows the mean, median, mode and standard deviation of each assertion of the *coping* strategy scale.

Table 2

Descriptive Statistics

Coping strategies	ME	MD	MO	SD	*Coping* strategies	ME	MD	MO	SD
C1 - I confront the problem.	7.74	8	8	1.87	C17 - I ask help to a higher god. which I believe in.	5.48	6	1	3.47
C2 - I analyze the situation to better understand it.	8.33	9	10	1.71	C18 - I work in a group with people to forget about the situation.	3.80	3	1	3.11
C3 - I set objectives to be achieved.	8.09	8	10	1.76	C19 - I try to seek help from my friends to allay my anxiety.	5.35	5	1	2.95
C4 - I accept that the problem needs to be solved.	8.38	9	10	1.67	C20 - I ask people who have gone through a similar situation how they solved the problem.	6.24	7	8	2.84
C5 - I panic.	4.20	3	1	2.82	C21 - It is difficult to use words to describe how I feel about a difficult situation.	5.16	5	1	4.06
C6 - I Increase my efforts to solve the problem.	7.76	8	8	1.91	C22 - I feel overwhelmed by my emotions.	4.75	5	5	2.67
C7 - I do something else more pleasant and avoid thinking about the situation.	4.38	4	1	2.65	C23 - I keep my feelings to myself.	6.32	7	10	2.73
C8 - I act when the situation allows me to.	6.76	7	8	2.39	C24 - I avoid meeting with people.	4.33	4	1	2.79
C9-I try to perform group activities.	6.54	7	8	2.62	C25 - I feel guilty about the problem.	4.83	5	1	2.94
C10 - I do other activities to think less about the situation.	4.73	5	5	2.66	C26 - I constantly ask for advice from professionals (teachers. doctors. psychologists).	4.81	5	1	3.12
C11 - My emotions disappear as quickly as they appear.	4.97	5	1	5.42	C27 - I make action plans and try to apply them.	6.61	7	8	2.51
C12 - I tell myself that this problem does not matter.	3.89	3	1	2.71	C28 - I change my behavior depending on the situation.	6.11	7	8	2.64
C13 - I take the situation I find myself in in a healthy way.	4.57	4	1	3.02	C29 - I get aggressive towards other people.	3.56	3	1	2.76
C14 - My feelings are unchanged when difficulties arise.	4.52	4	1	2.84	C30 - I use licit drugs (alcoholic beverages. cigarettes. among others) to allay my anguish.	2.76	1	1	2.93
C15 - I react as if the problem did not exist.	3.25	2	1	2.55	C31 - I use illicit drugs to allay my anguish.	1.91	1	1	2.12
C16 - I discuss the problem with my relatives.	4.76	5	1	3.15	C32 - I forget my problems taking medications.	1.73	1	1	1.99

Obs.: ME = Mean; MD= Median; MO = Mode; SD = Standard deviation.

Source: research data.

In terms of homogeneity between the coping strategies, we note the acceptance that the problem needs a solution (C4), along with an analysis of the situation to better understand it (C2) and a definition of the objectives to be achieved (C3), which obtained the highest modes and the lowest standard deviation. This fact indicates that most of the students agree with the need to resolve adversities that they are actively exposed to, analyzing the situation and defining the objectives that need to be achieved in overcoming these situations. These positive connotation strategies are important as avoidance postures are appointed as harmful to the psychological state of the individual (Chang et al., 2006).

Medication use (C32), illicit drug use (C31), and reactions as if the problem did not exist (C15) obtained the lowest modes and standard deviation. In that sense, few students agree to the use of illicit substances or adopt strategies to avoid stressful situations. Despite the low occurrence of these strategies, it is necessary to identify this group of students and help them in adopting forms of coping focused on proactive actions, which permit overcoming adversities without using substances that may harm health or avoidance actions.

Finally, the fact that students' emotions disappear as quickly as they appear (C11) and that they have difficulty in using words to describe what they feel towards a difficult situation (C21) obtained the greatest standard deviation. This indicates non-agreement and distinct positioning among the respondents regarding these coping strategies. This disparity can be justified by the fact that the students who took part in the research mainly come from the first two years of the undergraduate course, a period of adaptation and coping with different situations regarding the construction of identity and socio-academic life.

4.2 Inferential Analysis

To analyze the association between the coping strategies, Spearman's correlation was used between the assertions representing each dimension of the coping strategies the students in the sample practiced. Applying Brites' criterion (2007) concerning the strength and significance of the correlation, only the main associations per construct are described. In addition, the tests for intergroup differences were applied in each analyzed construct. As can be observed in Table 3, the coping strategies that represent the Control dimension with the strongest associations take the form of facing the problem head on (C1), analyzing the situation to better understand it (C2) and the process of setting objectives to be achieved (C3).

Table 3

***Coping* Strategy: Control**

		C2	C3	C4	C5	C6
C1 - I confront the problem.	1.000					
C2 - I analyze the situation to better understand it.	0.490**	1.000				
C3 - I set objectives to be achieved.	0.497**	0.562**	1.000			
C4 - I accept that the problem needs to be solved.	0.435**	0.553**	0.532**	1.000		
C5 - I panic.	-0.253**	-0.172**	-0.120*	-0.139*	1.000	
C6 - I Increase my efforts to solve the problem.	0.490**	0.455**	0.523**	0.496**	-0.139*	1.000
Intergroup Comparison						
Female	**167.43**	**168.86**	159.10	160.11	**135.34**	152.82
Male	**144.66**	**143.11**	151.87	151.87	**177.47**	160.38
p-value	**0.018**	**0.008**	0.319	0.617	**0.000**	0.215
Private HEI	148.13	**133.58**	151.27	140.81	150.95	**137.99**
Public HEI	159.06	**164.71**	157.84	161.90	157.96	**163.00**
p-value	0.327	**0.005**	0.555	0.056	0.533	**0.025**
From 17 years to 19 years	143.91	157.22	158.56	154.53	156.98	164.77
From 20 years to 21 years	164.31	163.44	166.70	170.61	157.13	159.37
From 22 years to 25 years	152.62	148.37	144.90	151.50	153.89	144.79
From 26 years to 47 years	163.70	153.74	151.92	143.84	155.83	154.17
p-value	0.409	0.733	0.434	0.267	0.995	0.533
1st / 2nd semester	157.57	166.42	169.48	164.94	149.25	170.83
3rd / 4th semester	141.77	138.87	137.25	142.34	168.47	144.80
5th / 6th semester	167.57	162.83	159.38	158.08	151.24	145.03
7th / 8th semester	199.69	143.69	149.56	168.75	149.94	171.25
p-value	0.114	0.098	0.053	0.262	0.399	0.088

Obs.: ** *p-value* < 0.01;* *p-value* < 0.05.

Source: research data.

Facing the problem head on (C1) is positively associated with analyzing the situation to better understand it; (C2) with setting the objectives to be achieved; (C3) with the need to solve the problem; (C4) and with increasing efforts to solve the problem (C6). The second coping strategy refers to analyzing the situation to better understand it (C2). This action is positively associated with setting the objectives to be achieved (C3), with accepting the need to solve the problem (C4) and with increasing efforts to solve the problem (C6). A negative relationship also exists with panicking (C5). The third strategy that draws the researchers' attention in associative terms refers to setting the objectives to be achieved (C3). This form of coping is positively associated with the need to solve the problem (C4) and with increasing efforts to solve the problem (C5).

As for the intergroup comparison, when segregated by gender (female and male), the participants present different levels of agreement, and this can be considered significant to face the problem head on (C1), analyze the situation to better understand it (C2) and panic (C5). With regard to belonging to a public or private HEI, a significant difference exists in terms of facing the problem head on (C1) and increasing efforts to solve the problem (C6). These findings indicate that female respondents tend to face problems head on, not to panic, analyze adversities and understand them in order to subsequently make some decision in a more intense and planned manner than male participants. Similarly, the findings indicate that public college students face problems head on and increase efforts to solve their problems more intensely than private college students. These results imply the importance of observing and seeking to shape the behavior of male respondents and from private HEIs, as Karaca et al. (2019) reinforce that facing adversities actively reduces the losses caused by avoidance strategies adopted in stressful situations, because this proactive posture maximizes the individual's self-confidence.

Another aspect concerning these results refers to the students' autonomy in the face of the problem situation. There are indications that the support the organization offers guarantees greater autonomy and control over the employees' work (Aiken & Sloane, 1997; Tamayo & Tróccoli, 2002). Thus, acknowledging that the coping strategies are the result of the person-environment transaction, it is inferred that the socio-academic environment tends to lead the students to adopt coping strategies more or less intensely (Latack & Havlovic, 1992).

Hirsch et al. (2015) argue that the correct use of coping strategies contributes to promote the students' quality of life. Hence, the Accountancy students seek to master the situations they are confronted with in the academic environment and sometimes do not act unwisely. The active nature of the control strategies to solve the problems, analyze the situation, set goals and develop efforts to overcome the situation represent strategies that, when positively associated, contribute to the construction of the student's academic trajectory.

Higher education provides the Accountancy students with contingencies. Situations related to the new responsibilities, lack of time (Moretti & Hübner, 2017) and the double journey (Peleias, Guimarães, Chan, & Carlotto, 2017) can "produce responses of fear and anxiety that can negatively affect the adaptive capacity, causing functional losses or consequences on the quality of life, social relationships and even academic performance" (Moretti & Hübner, 2017, p.259). On the other hand, when the students adopt strategies based on problem coping, there are indications that they tend to present lower levels of stress and their resiliency is fostered (Costa & Leal, 2006; Hirsch et al., 2015). This process represents positive gains in academic performance, as the student who masters the situation and/or is prone to dealing with situations of conflict, stress and emotional exhaustion can develop attention, concentration and decision-making skills (Moretti & Hübner, 2017).

The socio-academic context can develop structures that encourage students to adopt strategies to deal with the problem in a more active way, a fact that can promote academic performance and personal and professional skills, as educational institutions assume a more active and enforcement role towards changes in cognitive and behavioral efforts students make in the face of conflicting situations (Gibbons, Dempster & Moutray, 2010; Lazarus & Folkman, 1984).

In Table 4, the associations between the coping strategies in the distraction dimension and the intergroup comparison are highlighted. In this respect, three associative occurrences are highlighted that draw the researchers' attention.

Table 4

***Coping* strategy: Distraction**

		C8	C9	C10	C11	C12	C13	C14	C15
C7 - I do something else more pleasant and avoid thinking about the situation.	1.000								
C8 - I act when the situation allows me to.	0.286**	1.000							
C9-I try to perform group activities.	0.053	0.263**	1.000						
C10 - I do other activities to think less about the situation.	0.651**	0.195**	0.106	1.000					
C11 - My emotions disappear as quickly as they appear.	0.239**	0.161**	0.178**	0.218**	1.000				
C12 - I tell myself that this problem does not matter.	0.483**	0.224**	0.113*	0.432**	0.477**	1.000			
C13 - I take the situation I find myself in in a healthy way.	0.311**	0.181**	0.214**	0.305**	0.343**	0.545**	1.000		
C14 - My feelings are unchanged when difficulties arise.	0.075	0.104	0.289**	0.086	0.377**	0.259**	0.369**	1.000	
C15 - I react as if the problem did not exist.	0.363**	0.115*	0.118*	0.368**	0.337**	0.562**	0.549**	0.436**	1.000
Intergroup Comparison									
Female	151.98	157.74	163.14	157.45	161.69	152.21	162.63	**171.63**	164.57
Male	159.35	153.21	149.28	153.45	150.38	158.91	148.57	**139.94**	147.40
p-value	0.195	0.286	0.098	0.237	0.366	0.769	0.146	**0.003**	0.118
Private HEI	142.40	142.95	154.29	153.84	150.02	**137.09**	143.03	163.58	149.86
Public HEI	161.28	161.07	156.66	156.84	158.32	**162.57**	160.37	153.06	158.38
p-value	0.094	0.107	0.834	0.790	0.462	**0.023**	0.123	0.350	0.440
From 17 years to 19 years	154.11	155.57	146.49	160.46	139.76	140.56	146.80	145.77	140.00
From 20 years to 21 years	166.83	168.48	169.31	166.09	169.73	168.33	158.23	158.06	162.90
From 22 years to 25 years	144.61	144.13	142.35	143.64	162.61	152.06	156.99	159.74	160.71
From 26 years to 47 years	157.47	154.11	166.12	151.90	149.78	160.70	160.55	161.27	160.74
p-value	0.455	0.373	0.138	0.400	0.141	0.215	0.783	0.690	0.303
1st / 2nd semester	152.97	162.53	152.54	155.89	144.90	143.48	148.90	153.14	158.53
3rd / 4th semester	164.99	156.94	152.46	158.96	152.62	160.40	153.29	146.66	150.52
5th / 6th semester	151.10	146.45	166.18	154.55	176.87	164.61	166.95	173.67	157.33
7th / 8th semester	136.94	134.06	156.75	134.31	171.13	192.25	175.44	148.44	172.75
p-value	0.622	0.561	0.718	0.895	0.089	0.187	0.489	0.229	0.846

Obs.: ** *p-value* < 0.01;* *p-value* < 0.05.

Source: research data.

The results of Table 4, show that the action of doing something else more pleasant and avoiding thinking about the situation (C7) is positively associated with doing other activities to think less about the situation (C10) and with a self-affirmation related to the non-importance of the problem (C12). Regarding the actions of self-affirmation regarding the non-importance of the problem (C12), we note a positive association with the actions of performing other activities to think less about the situation (C10) and with the fact that the emotions of the student disappear as quickly as they appear (C11). In addition, there is an association between taking the situation in a healthy way (C13) and the adoption of strategies as if the problem did not exist (C15). Taking the situation in a healthy way (C13) is positively associated with not changing one's feelings towards the difficulties (C14) and with reacting as if the problem did not exist (C15).

A significant difference exists between the groups concerning the coping strategy of distraction. The level of agreement differs between the female and male students, with statistical significance as to not changing one's feelings when difficulties arise (C14). When aiming to identify differences between the participants' affiliation with a public or private HEI, a significant difference is found in the fact of self-affirmation regarding the non-importance of the problem (C12).

Thus, female participants have greater sentimental changes than male participants, but these changes do not prevent them from planning decision-making and facing the problems head on, as previously analyzed. In relation to the public college students, It is noticed that this group adopts strategies of denial of the stressful and unpleasant situation more intensely. This attitude can compromise the student's ability to adapt to similar situations (Costa & Leal, 2006; Hirsch et al., 2015). On the other hand, this process of denial may be based on hope and optimism (Lazarus & Folkman, 1984; Tamayo & Tróccoli, 2002). Therefore, it is up to the educational institution and the students themselves to seek ways to strengthen their self-confidence in order to leverage their ability to react to stressful situations.

The key point regarding the self-affirmation of the non-importance of the problem is the students' selective attention (Tamayo & Tróccoli, 2002) towards stressful and unpleasant situations. Moretti and Hübner (2017, p.259) highlight that "the production, dissemination and assimilation of knowledge mobilize cognitive, social, physical and emotional aspects that cross the entire academic education process". In view of these demands for attention, it is noted that denying the problem can be a strategy that aligns with the interests of Accountancy students. Therefore, reflection is due on how this actions affects performance and behavior in the socio-academic environment.

When confronted with situations that induce stress, pressure and emotional exhaustion, the students prioritize strategies of distancing from the problem. In other words, they prefer to do another more pleasant activity that is more in line with thinking less of the situation and seeking self-affirmation that the problem is not important. This posture can also be harmful to their professional development because the higher education process requires that the students expose themselves to vulnerability, pressure, compliance with goals and deadlines (Antoniazzi, Dell'aglio & Bandeira, 1998; Hammer, Grigsby & Woods,1998). In fact, this exposure contributes to the development of skills that will be used in the job market.

This attempt to distract oneself in view of a problem, or even forget it, shows to be a less effective strategy (Vinay, Esparbès-Pistre & Tap, 2000) and can cause unwanted results for the students, as they do not lead to the development of their resiliency (Lazarus & Folkman, 1984; Brown, Westbrook, & Challagalla, 2005; Costa & Leal, 2006; Hirsch et al., 2015). Consequently, academic performance, interpersonal relationships developed in the academic environment, satisfaction with the undergraduate course and career prospects are attributes of the student's life that can be impaired, as the problem and stress situations are closely linked and make up the academic structure of higher education.

Hirsch et al. described that (the 2015 p. 784), "the correct use of *coping* strategies can alleviate stress levels and promote a better quality of life for these students". On the other hand, in the long-term, less active coping strategies targeting distraction "might entail consequences for the students' health, such as, for example, in the development of burnout (Gil-Monte, 2005), and foster in students the development of (i) somatic symptoms; (ii) anxiety and insomnia; (iii) social dysfunction, and (iv) depression, given that these are the elements that make up the individual's health (Lim, Tam & Lee, 2013). The results regarding the distraction strategies the students adopt serve as alerts to the educational institutions that should promote the development of psychosocial support programs with the ability to guide the students in the resolution of conflicts that arise in the academic environment. Table 5 shows the associations between the coping strategies related to social support and the intergroup comparison.

Table 5
***Coping* strategy: Social Support**

		C17	**C18**	**C19**	**C20**
C16 - I discuss the problem with my relatives.	1.000				
C17 - I ask help to a higher god, which I believe in.	0.380**	1.000			
C18 - I work in a group with people to forget about the situation.	0.264**	0.365**	1.000		
C19 - I try to seek help from my friends to allay my anxiety.	0.398**	0.293**	0.384**	1.000	
C20 - I ask people who have gone through a similar situation how they solved the problem.	0.393**	0.285**	0.263**	0.584**	1.000
Intergroup Comparison					
Female	146.51	147.30	150.21	145.72	151.11
Male	165.32	165.37	162.99	165.46	160.37
p-value	0.052	0.201	0.205	0.100	0.203
Private HEI	140.86	154.66	148.95	140.95	**128.58**
Public HEI	161.88	156.52	158.74	161.18	**166.65**
p-value	0.062	0.868	0.381	0.073	**0.001**
From 17 years to 19 years	157.34	151.74	152.81	**132.51**	**146.33**
From 20 years to 21 years	165.61	154.23	165.25	**177.37**	**170.37**
From 22 years to 25 years	146.47	154.44	141.54	**144.01**	**137.06**
From 26 years to 47 years	152.97	165.34	164.76	**167.77**	**171.17**
p-value	0.573	0.808	0.285	**0.005**	**0.035**
1st / 2nd semester	150.47	150.72	151.54	**137.10**	141.96
3rd / 4th semester	161.89	159.16	160.65	**164.49**	163.81
5th / 6th semester	157.03	162.77	158.10	**172.16**	167.36
7th / 8th semester	158.25	133.44	146.75	**166.88**	167.38
p-value	0.816	0.674	0.867	**0.028**	0.155

Obs.: ** *p-value* < 0.01;* *p-value* < 0.05.

Source: research data.

In view of the above, in Table 5, three associative dimensions are noteworthy. As for seeking to discuss the problem with relatives (C16), there is a positive association with asking for help from the higher deity, which is related to the student's faith (C17), with seeking help from friends in order to allay the situation that caused anxiety (C19) and with asking people who have gone through similar situations how they have solved the problem (C20). Concerning working in groups with people to forget the situation (C18), this occurs associated with asking for help from a higher deity, which is related to the student's faith (C17) and with seeking help from friends to allay the situation that caused anxiety (C19).

Using the group differences to better understand these coping strategies, a significant difference is observed between public and private college students regarding the strategy of questioning people who have gone through a similar situation how they solved the problem (C20). In these clusters of coping strategy, it is also identified that age represents a factor that will lead the student to adopt positions with significantly different levels, so seeking help from friends to allay the anxiety generated by the stressful and unpleasant situation (C19) and asking questions to people who have gone through a similar situation as t, how they solved the problem (C20) differs between these groups. Finally, the semester this participant is enrolled makes him seek help from friends to allay the anxiety generated by the stressful and unpleasant situation (C19) at a differentiated and significant level.

The fact that public college students seek counseling more often towards people who have gone through a similar situation indicates a strategy of reflection and search for interpersonal support towards third parties. Stressful and unpleasant situations can be improved and/or reduced as a result of social support (Tamayo & Tróccoli, 2002). Lim, Tam and Lee (2013) highlight that social support leads to the maintenance of individual health, as this reflects individuals' interpersonal relationships in their work environment and/or professional development (Tamayo & Tróccoli, 2002).

Age also conditions this behavior and indicates that people in higher age groups tend to provide greater openness in seeking support from third parties and friends. This behavior can be reflected in other spheres of the student's life, either in his work or in his social life. Thus, strengthening the joint work and the search for support from third parties indicates easiness in establishing relationships with other members of society, in line with some insights raised by Teixeira and Dias (2015).

Social support is an important strategy the students practiced. In response to the stressful situations in the academic environment, there is an escape to the family environment, to the circle of friends and also to people who have gone through similar situations, with a view to sharing the situation they are exposed to (Carlotto, Teixeira & Dias, 2015). This coping strategy is an action in which the student grants space for preventive interventions to occur from another person's perspective.

The detection of problems and stressful situations in the academic environment is confirmed in the practical situations of higher education, such as tests, deadlines, group work, and other concerns surrounding the construction of a professional identity. In view of this process, the joint solution of these situations through requests for advice and sharing of the bothersome situations can be beneficial for the student, as "the perception of availability of social support has important value as a protector of the impact of stress on health"(Costa & Leal, 2006, p. 191).

The social support identified through the relationships the students established have been positively linked with the resolution of problems and stressful situations in the academic environment, in line with the perspectives of Carlotto, Teixeira and Dias (2015). The social support received from family members, friends and individuals who have experienced similar problem-situations helps in decision-making, which represents a positive action for students who are immersed in the higher education structure.

This attitude adopted by the students will consequently be manifested in the job market, where they will perform their accounting functions. Thus, the social support found in the university environment in solving problems can be transferred to the professional environment. The Accounting area is one of the areas that has changed most in relation to innovative and technological processes, facts that cause stress and highlight the health-illness of future accounting professionals. At this point, we note the importance of educational institutions in terms of the development of pedagogical plans that consider the need for preventive policies that guarantee the students the sociability of their problems, as the coping strategies practiced at the university in the face of stressful situations can sometimes be reflected in the job market.

Table 6 shows the associations between the coping strategies in its retraction dimension and the intergroup comparison.

Table 6

***Coping* strategy: Withdrawal**

		C22	**C23**	**C24**	**C25**
C21 - It is difficult to use words to describe how I feel about a difficult situation.	1.000				
C22 - I feel overwhelmed by my emotions.	0.535**	1.000			
C23 - I keep my feelings to myself.	0.156**	0.100	1.000		
C24 - I avoid meeting with people.	0.319**	0.400**	0.316**	1.000	
C25 - I feel guilty about the problem.	0.406**	0.436**	0.318**	0.510**	1.000
Intergroup Comparison					
Female	148.30	**133.89**	155.28	151.61	145.90
Male	163.39	**179.52**	156.92	160.50	166.12
p-value	0.096	**0.000**	0.959	0.629	0.057
Private HEI	144.43	145.07	144.95	148.51	**137.56**
Public HEI	160.49	160.24	160.29	158.91	**163.16**
p-value	0.154	0.179	0.174	0.355	**0.023**
From 17 years to 19 years	169.76	151.72	142.24	146.79	164.87
From 20 years to 21 years	165.56	154.12	167.34	151.86	157.18
From 22 years to 25 years	138.90	156.29	168.30	168.00	156.69
From 26 years to 47 years	146.94	163.33	143.18	158.44	142.88
p-value	0.092	0.881	0.105	0.474	0.526
1st / 2nd semester	148.47	144.52	158.06	148.46	153.08
3rd / 4th semester	166.62	168.11	148.00	162.95	163.14
5th / 6th semester	155.31	158.41	162.29	156.14	150.70
7th / 8th semester	146.19	159.19	164.31	184.75	162.38
p-value	0.489	0.263	0.723	0.504	0.779

Obs.: ** *p-value* < 0.01;* *p-value* < 0.05.

Source: research data.

Two associative groups are observed in these coping strategies described in Table 6. As for the student feeling overwhelmed by emotions (C22), there is a positive association with the difficulty of using words to describe the feeling towards a difficult situation (C21), with the action of avoiding meeting people (C24) and with the feeling of guilt about the problem (C25). Regarding the feeling of guilt about the problem (C25), a positive alignment is identified with the difficulty to use words to describe the feeling towards a difficult situation (C21) and with the action of avoiding meeting people (C24).

In terms of intergroup comparison, the withdrawal strategy presented significant differences between gender and HEI. Between the genders, there is a significant difference regarding the participants feeling overwhelmed by their own emotions (C22). On the other hand, regarding HEI, the significant difference lies in the feeling of guilt about the problem (C25).

Hence, the male respondents showed a higher level of withdrawal in relation to emotions. This strategy is an "attempt to manage the emotional tension the event caused" (Hirsch et al., 2015, p.788). It is certain that belonging to the socio-academic environment generates a wide range of emotions, which are permeated by the need to develop new relationships, understand the teaching-learning process, which is distinct from secondary education, and understand the new pedagogical relationships the university proposed (Araújo, Almeida, & Paúl, 2003; Veiga & Lopes, 2020).

The public college students show a higher level of guilt about the problems faced. Guilt represents a factor that leads the students to adopt strategies to cope with stressful and unpleasant situations. In this context, several authors have addressed emotional resiliency, highlighting that it is important for individuals to have balance and control over their emotions in the face of adverse situations (Hirsch et al., 2015).

Among the students analyzed, there is a process of refusal, which positively aligns with being overwhelmed by emotions, difficulty to choose words to express the problem situation and emotional exhaustion, and the action of avoiding people. These processes represent alerts to the health of the future Accounting professional. In the long term, this fact can result in harm to this professional's career development. The job market now demands accounting professionals with emotional intelligence, which consequently contributes to the company's performance in terms of profitability, conquering new customers, and developing competitive advantages (Cook, Bay, Visser, Myburgh, & Njoroge, 2011).

Based on this scenario, withdrawal strategies can cause harm to students. Thus, in the university environment, there are characteristics and structures that best allow students to act towards efficient and effective problem solving, in order to provide reliable work experiences and avoid the development of coping practices that in the long term produce professional and interpersonal losses.

Table 7 shows the alignment between the coping strategies in their conversion and additivity dimension and the intergroup comparison.

Table 7

***Coping* strategy: Conversion and Additivity**

		C27	C28	C29	C30	C31	C32
C26 - I constantly ask advice from professionals (teachers, doctors, psychologists).	1.000						
C27 - I make action plans and try to apply them.	0.295**	1.000					
C28 - I change my behavior depending on the situation.	0.114*	0.267**	1.000				
C29 - I get aggressive towards other people.	0.048	-0.084	0.357**	1.000			
C30 - I use licit drugs (alcoholic beverages, cigarettes, among others) to allay my anguish.	0.066	-0.112*	0.197**	0.314**	1.000		
C31 - I use illicit drugs to allay my anguish.	0.075	-0.062	0.191**	0.273**	0.668**	1.000	
C32 - I forget my problems taking medications.	0.094	-0.084	0.118*	0.255**	0.478**	0.654**	1.000
Intergroup Comparison							
Female	154.53	**168.74**	164.67	151.35	**171.39**	162.78	155.97
Male	158.41	**143.04**	146.15	161.69	**139.74**	148.90	156.22
p-value	0.361	**0.016**	0.137	0.307	**0.001**	0.158	0.901
Private HEI	157.35	**126.45**	**130.87**	148.17	142.04	148.96	154.77
Public HEI	155.48	**167.48**	**165.76**	159.04	161.42	158.73	156.48
p-value	0.868	**0.000**	**0.002**	0.326	0.047	0.242	0.824
From 17 years to 19 years	143.67	141.43	149.04	145.24	166.44	**168.87**	158.63
From 20 years to 21 years	155.48	164.40	163.07	155.20	159.90	**164.30**	163.54
From 22 years to 25 years	152.21	150.96	153.72	162.47	146.33	**151.65**	150.86
From 26 years to 47 years	176.11	168.55	157.81	162.45	149.64	**134.60**	148.95
p-value	0.169	0.215	0.774	0.573	0.340	**0.009**	0.400
1st / 2nd semester	147.66	158.22	148.84	153.85	156.34	162.01	153.16
3rd / 4th semester	154.00	144.34	154.79	160.85	155.08	155.37	161.93
5th / 6th semester	174.45	167.23	169.42	154.97	160.20	150.65	155.69
7th / 8th semester	133.88	160.44	154.00	138.19	121.75	121.50	128.50
p-value	0.177	0.384	0.463	0.867	0.611	0.292	0.410

Obs.: ** *p-value* < 0.01;* *p-value* < 0.05.

Source: research data.

In the coping strategies in the conversion and additivity dimension, three associative groups are highlighted. As for the student changing behavior towards the situation (C28), this is associated with the fact that he presents aggressive behaviors towards other people (C29). The use of licit drugs, such as alcoholic beverages, cigarettes, among others (C30), proved to be a strategy positively associated with the fact that the student presents aggressive behaviors towards other people (C29), with the use of illicit drugs to allay the student's anguish (C31) and with the use of medications to forget the problem (C32). Finally, there is alignment between using illicit drugs to allay the anguish the student feels (C31) and the strategy of forgetting the problems by taking medications (C32).

The conversion and additivity strategy was another coping strategy which, when analyzed by groups, presented statistical significance. These, in turn, are present in the group sex, HEI and age. As for gender, there are significant differences in the coping strategies of making action plans and trying to apply them (C27) and using licit drugs (alcoholic beverages, cigarettes, among others) to allay the anguish (C30). In the comparison between the public and private HEI group, the difference lies in the strategies of making action plans and trying to apply them (C27) and in the change of behavior depending on the situation (C28). Finally, regarding age, the difference lies in the use of illicit drugs to allay the anguish (C31).

The results indicate that female students more frequently present behaviors focused on planning and the action plan, which is an important attitude to face adverse situations. The concerns hover around the higher level of licit drug use by female respondents, as it can compromise this group of respondents' physical and mental health, and these behaviors can be transferred in the long term to the professional job market (Meriac, 2012). The consequences of these coping strategies are reflected in these female respondents' quality of life and in the functioning of the socio-academic environment.

It is also noteworthy that public college students plan actions and adapt their behavior more intensely than private college students. This coping process related to conversion and additivity can be aligned to the students' level of satisfaction with the experiences in the socio-academic environment. In this condition, the students tend to practice the re-evaluation of problems and the planning of possible solutions to solve the stressful and unpleasant situations (Hirsch et al., 2015). On the other hand, this behavior is also important, because it promotes the students' adaptability towards uncertain environments, surrounded by vulnerability, pressure and excessive goal compliance, and there are insights that need to be fostered also in private college students as well.

Finally, the students' use of illicit drugs raises concerns about their effects on the lives of these individuals. It is recommended that the students' monitor and share experiences, either through student groups or by policies the educational institution promotes to discuss the adoption of compensation behaviors (Costa & Leal, 2006) that are beneficial to the individuals' physical and mental health in the short and long term.

Some of the Accountancy students in this research employ the use of aggressiveness, behavior change and the use of illicit drugs in combination under conditions of stress and high emotional burden. These forms of coping are elements that are harmful to their development and that sometimes lead to counterproductive behaviors in the academic environment. Thus, with regard to conversion and additivity, it serves as an alert about the mental health status of Accountancy students because "the way the person deals with stressful situations plays an important role in the relationship between stress and health-disease process" (Carlotto, Câmara & Kauffmann, 2009, p.170).

The scenario regarding the teaching and learning process that is being offered to the students sometimes culminates in the choice of coping strategies that harm the students' health and consequently their performance in professional and personal terms. These results are linked to the conditions the student has experienced in the academic environment. These conditions are characterized as stressful, lacking a high emotional load, and imposing on the individual the adoption of compensatory behaviors (Carlotto, Teixeira & Dias, 2015; Antoniazzi, Dell'aglio & Bandeira, 1998; Hammer, Grigsby & Woods, 1998). In these conditions, the compensations are negative for the professional and interpersonal development, with regard to overcoming vulnerabilities and the problems that permeate higher education.

The students' professional and interpersonal development is related to the coping strategies adopted in the academic environment (Carlotto, Teixeira & Dias, 2015). Thus, their academic career is also driven by their involvement with the educational institution. The teaching-learning process the student needs to submit to has to culminate in coping choices that can contribute to overcoming challenges and solving problems, enabling benefits in career building, in the awareness raising of the challenges present in the course and in the management of internal and external demands that cause stressful and oppressive events.

5. Final Considerations

The study argues that the coping strategies are associated as, by developing this behavioral characteristic towards situations of stress and contempt, this action can cause more problems, which will add to those already manifested, thus leading the individual to a dynamic in this phenomenon. Thus, the strategies Accountancy students adopt which reflect their perceptions in this investigation represent behaviors they adopt to face problems experienced in the socio-academic environment.

When the students decide to face the problem head on through their control and social support, this results in desirable consequences. In this scenario, it is illustrated that, by adopting effective coping strategies, both the level of stress and the situations that cause discomfort in the socio-academic environment are reduced, a fact that represents an advantage, as it allows the students to focus on the construction of their academic and professional trajectory. It is noteworthy that the respondents who identify with the female gender showed more intense problem coping in terms of the level of control, in the analysis of stressful and unpleasant situations to better understand them and not to panic with regard to control. The students from the public HEI face the problems more intensely. Regarding social support, public college students resort to this coping strategy more intensely than private college students. In turn, the Accountancy students' age group will lead them to adopt a strategy of approach with people who have already gone through a similar situation in a different way.

On the other hand, coping strategies based on withdrawal, distraction, refusal, conversion and additivity are undesirable, as they encourage behaviors in the Accountancy students that contribute to avoid situations that cause stress and contribute to the development of negative emotional experiences. It is evident that the high level of adoption of these coping strategies, embodied in not solving the problem actively, signals that students may not be developing adaptation skills to the university space. When considering this scenario in terms of intergroup comparison, the research illustrates that the distraction strategy concerning changed feelings when the difficulties emerge are more intense among the female participants. As for belonging to a public or private HEI, the results show that public college students adopt strategies of denial of the stressful and unpleasant situation more frequently. With regard to the withdrawal strategies, the research indicates that male students presented a higher level of withdrawal in relation to emotions when compared to female students. Also in relation to the HEI, public college students present a more intense feeling of guilt about the problems faced.

Finally, regarding conversion and additivity strategies, the results show that female participants choose to face the problems based on the elaboration of action plans and try to apply them, and also based on the more intense use of licit drugs than male participants. With regard to this strategy, it is also illustrated that public college students plan actions and adapt their behavior more intensely than private college students. The agreement on the use of illicit drugs is significant when analyzed based on the respondents' age group. The younger the students, the more intensely this coping strategy is adopted.

The costs deriving from stressful and uncomfortable situations individuals experience in organizations, university, and vocational training environments can be mitigated through research that contributes to the understanding of the measures individuals take to create an environment of well-being (Latack & Havlovic, 1992; Vasconcellos, 2017). Acknowledging that universities, whether public or private, also suffer from high levels of stress, they should try to discuss aspects related to the teaching structure and performance assessment. The sooner the educational institutions try to change this scenario, the faster they can contribute to the wellbeing of the socio-academic community.

The changing nature of society, people, and teaching-learning processes intensifies changes in higher education and the surrounding structures. Thus, the results highlighted in this research in terms of conducting problem situations, stress and emotional exhaustion represent the students' experiences with higher education. For now, the situations experienced in higher education and the constant need to assume more and more responsibilities indicate that coping strategies are adopted according to each situation experienced. In that sense, a strategy may be satisfactory in one situation but not in another. And this volatility of situations effectively contributes to the students' behavioral development and academic performance process, which will be transferred to the professional market.

This article highlighted that coping strategies are associated and drive student behavior in higher education. Basically, it is emphasized that the university needs to integrate this process, as it is closely linked to academic development and the experiences the students will trigger while in higher education. This research represents an alert, as the conduction of problem situations, stress and emotional exhaustion affect college students' behavior and mental health. Through these results, we hope to contribute to the promotion of the theme not only in Accountancy courses but also the other courses, as higher education presents itself as a true arena of the game, in which all actors have responsibilities.

As a suggestion for future research, the research sample should be expanded, an action that can provide even more reliable results, considering that the findings identified in this research are strongly concentrated in students enrolled in the first and second year of undergraduate education. Furthermore, a broader discussion about the coping strategies within a context of workers who study and students who work (Vargas & Paula, 2013) is due in view of the results identified. Another issue is about the metric used, as an association is perceived between behavioral elements. Acknowledging this diagnostic nature of this study, attention should be paid to the relational aspects. Thus, future research can discuss the reflexes of the coping strategies in the higher education structure the students have contact with, which may illustrate the need for policies and attention to their wellbeing in different parameters.

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