

From Academic Pressure to Humour-Based Coping: Stressors and Coping Preferences among Accounting Students

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ABSTRACT

Academic programmes in accounting combine technical complexity, continuous assessment and career-related expectations, yet comparatively little is known about the everyday humour activities students choose when responding to these pressures. This study identifies the principal stressors and humour-based coping preferences of accounting students and examines students' perceptions of the helpfulness of humour as a coping resource. A quantitative cross-sectional survey was administered to 297 accounting students. The questionnaire captured demographic characteristics, the frequency and current level of stress, multiple sources of stress, the use and frequency of humour-related activities, perceived helpfulness of humour, and agreement regarding whether humour helped respondents manage academic stress better. Descriptive statistics and multiple-response frequencies were used. Academic workload was the most frequently selected stressor (70.7%), followed by future career concerns (52.2%), personal issues (45.1%), financial pressure (33.0%) and peer pressure (24.6%). A total of 94.6% of respondents reported using humour to cope with stress. Reading humorous content online (72.1%), sharing jokes with friends (69.4%) and watching comedy shows or films (68.4%) were more common than following humorous social-media accounts (38.7%). The mean rating of perceived helpfulness was above the scale midpoint ($M = 3.78$, $SD = 0.85$, valid $n = 294$), while 58.9% agreed or strongly agreed that using humour helped them manage academic stress better. The findings show that humour use was widely reported and involved both interpersonal and digital activities. However, humour should complement rather than replace workload redesign, academic advising and professional mental-health support. The study contributes context-specific evidence for accounting education and offers practical directions for low-cost student-support initiatives.

Keywords: academic stress; accounting students; coping preferences; humour; higher education

INTRODUCTION

Academic stress is a persistent feature of higher education. Students are expected to manage assessment deadlines, complex disciplinary content, social adjustment, financial concerns and uncertainty about employment. When these demands are appraised as exceeding available resources, they may impair motivation, concentration, sleep and psychological well-being. Pascoe, Hetrick, and Parker (2020) concluded that academically related stress can adversely affect achievement, motivation, and educational persistence, making the identification of both stressors and coping responses an educational priority.

Accounting students represent a particularly relevant population. Accounting curricula require cumulative technical knowledge, numerical accuracy, sustained practice and frequent high-stakes assessment. Students must also prepare for professional examinations, internships, and competitive career pathways. These features can intensify workload pressure and career concerns even when students do not report extreme current stress. Understanding what students do in response to such pressure is therefore important for educators seeking realistic, culturally acceptable and low-cost forms of support.

Humour is one possible coping resource. In the Brief COPE, humour is recognised as a distinct coping response (Carver, 1997). Humour may create psychological distance from a stressor, facilitate cognitive

reappraisal, produce positive affect and strengthen social connection. Nevertheless, humour is not uniformly adaptive. Martin et al. (2003) distinguished affiliative and self-enhancing humour from aggressive and self-defeating forms, demonstrating that the meaning and consequences of humour depend on how it is used. The present study consequently treats humour activities as everyday coping preferences rather than as evidence of clinical stress reduction.

Existing research has largely examined broad student populations, general coping inventories or stable humour styles. Less attention has been paid to the concrete activities through which accounting students access humour—for example, sharing jokes with peers, watching comedy, reading humorous online content or following humorous social-media accounts—and how these preferences sit alongside specific academic and non-academic stressors. This activity-level perspective is useful because it translates readily into student-support and classroom practices.

Accordingly, this study asks: (1) What are the principal sources of stress among accounting students? (2) Which humour-related activities do they prefer? and (3) How frequently do they use humour, and how helpful do they perceive it to be in managing academic stress? The study contributes a descriptive evidence base that may inform future research examining relationships among stressor profiles, coping choices and perceived helpfulness.

LITERATURE REVIEW

Academic Stress in Higher Education

Academic stress refers to the psychological and physiological strain that arises when students perceive academic demands as exceeding their available abilities, time or coping resources. From the transactional perspective, stress is not determined solely by the presence of an external demand; rather, it results from an individual's appraisal of the demand and their perceived capacity to manage it (Lazarus & Folkman, 1984). Consequently, students exposed to similar academic conditions may experience different levels of stress depending on their self-efficacy, coping strategies, social support and personal circumstances.

Students in higher education commonly face several overlapping stressors, including heavy workloads, examinations, assignment deadlines, pressure to achieve high grades, financial difficulties, interpersonal challenges and uncertainty about future employment. These pressures may be particularly evident in technically demanding programmes in which students must understand complex concepts and perform accurately under time constraints. For example, Larracilla-Salazar et al. (2025) found that accounting-related subjects generated anxiety and stress among engineering students, indicating that the technical nature and perceived difficulty of accounting content can create considerable psychological pressure. However, this evidence concerns engineering students studying accounting subjects and should not be presented as direct evidence about accounting majors.

Prolonged academic stress can affect both students' educational experiences and their general well-being. Pascoe et al. (2020) reported that academic stress is associated with reduced academic achievement and motivation, as well as an increased risk of disengagement and withdrawal. Sustained stress may also contribute to anxiety, emotional exhaustion, sleep disturbance and unhealthy behavioural patterns. Recent evidence similarly identifies workload, assessment pressure and difficulty balancing academic and personal responsibilities as important sources of stress among university students (Pérez-Jorge et al., 2025). Nevertheless, the consequences of academic stress are not uniform because students employ different coping responses. Nguyen et al. (2024), for instance, found that students differed in both the sources of stress they experienced and the coping strategies they adopted.

It is also important to distinguish between the frequency of stressful experiences and the intensity of stress perceived at a particular time. A student may encounter academic pressures frequently but report only a moderate current stress level when effective coping resources are available. Conversely, a temporarily high stress rating may be triggered by a specific event, such as an imminent examination or assignment deadline. Measuring only one dimension may therefore provide an incomplete representation of students' experiences.

Accordingly, the present study examines both the frequency and current level of academic stress and identifies the principal sources to which students attribute that stress. This distinction provides a more comprehensive basis for documenting students' stress experiences alongside their reported use of humour-related coping activities.

Coping and Humour

Coping refers to the cognitive and behavioural efforts individuals use to manage demands perceived as stressful or exceeding their available resources. These efforts may aim to change the source of stress, regulate the emotions it produces or temporarily disengage from the situation. Carver's (1997) Brief COPE framework distinguishes problem-focused responses, such as active coping and planning; emotion-focused responses, such as acceptance, emotional support and positive reframing; and potentially avoidant responses, such as denial and behavioural disengagement. Humour is recognised as a distinct coping response because it can help individuals manage the emotional impact of a stressful experience even when the underlying stressor cannot be immediately changed.

Humour primarily functions as an emotion-focused coping strategy by changing how a stressful situation is interpreted. Although it cannot remove examinations, deadlines or demanding workloads, humour may create psychological distance from these pressures and make them appear less overwhelming. In a study of undergraduate students, Abel (2002) found that sense of humour was associated with perceived stress and coping strategies, supporting the view that humour can influence both the appraisal of stressful events and the resulting emotional response. However, humour should not replace problem-focused action. Instead, it may provide temporary emotional relief while students address academic demands through planning, time management or help-seeking.

One mechanism underlying this relationship is humorous reappraisal, whereby a stressful experience is interpreted from an amusing, less threatening or more flexible perspective. Samson et al. (2014) found that humorous coping increased positive emotions and reduced negative emotions in the short term. Similarly, Simione and Gnagnarella (2023) reported that humour-based coping weakened the relationship between perceived stress and negative affect, suggesting a potential buffering effect. Dionigi et al. (2023) also identified humour as a psychological resource associated with coping and emotional well-being. Collectively, these findings suggest that humour may support emotional regulation and more flexible interpretations of stressful experiences.

Humour may also facilitate coping through social interaction. Affiliative humour, such as sharing amusing stories, jokes and light-hearted comments, can generate shared positive emotions and strengthen interpersonal relationships. When students joke about common academic difficulties, the interaction may communicate shared understanding and reduce feelings of isolation. Such exchanges can provide momentary distraction and relational reassurance, thereby activating informal social support. Appropriately integrated classroom humour may similarly create a more relaxed learning environment, sustain students' attention and make challenging subject matter appear less intimidating.

Recent evidence from higher education further supports the potential role of humour in managing academic stress. Sarasati and Nugraha (2025) examined 300 final-year nursing students in Indonesia and found that students with higher sense-of-humour scores were significantly less likely to report elevated academic stress. After adjustment for relevant factors, students with higher humour scores had approximately 64% lower odds of experiencing high academic stress. Although the model explained a modest proportion of the variance and its cross-sectional design prevents causal conclusions, the findings suggest that humour may function as a protective coping resource in demanding academic environments.

Digital media have expanded the ways in which students can access and share humour. Humorous videos, memes and social-media posts can provide rapid distraction, facilitate emotional reframing and connect students with others who recognise similar experiences. Myrick et al. (2022) found that viewing memes generated positive emotions and indirectly enhanced coping efficacy, although it did not directly reduce stress or state anxiety in every condition. Akram and Drabble (2022) similarly suggested that mental-health-related

memes may provide emotional validation and improve mood, while Alkaraki et al. (2024) found that social-media humour helped individuals cope with stressful and uncertain circumstances. These findings suggest that digital humour may be an accessible coping resource, although frequent exposure should not automatically be interpreted as effective stress reduction.

Importantly, not all forms of humour are beneficial. Positive and affiliative humour is generally more conducive to emotion regulation than aggressive or self-defeating humour, which may ridicule others, reinforce negative self-perceptions or conceal unresolved distress. Experimental evidence indicates that positive humour is more effective than negative humour in increasing positive emotions and reducing negative emotional responses (Samson & Gross, 2012). Humour must also be appropriate to students' social and cultural contexts because insensitive or offensive content may increase discomfort rather than provide relief. Therefore, the coping value of humour depends on its form, purpose, context and perceived effectiveness.

Based on this literature, the present study examines students' use of humour in response to academic stress, including their preferred humour-related activities, frequency of engagement, and perceived helpfulness. Examining these dimensions separately is important because frequent engagement with humorous content may not necessarily produce meaningful stress reduction, whereas less frequent but contextually appropriate humour may offer greater emotional or social benefits.

Adaptive and maladaptive Humour

The potential benefits of humour require careful qualification because humour does not function uniformly across individuals and situations. Martin et al. (2003) distinguished four humour styles: affiliative, self-enhancing, aggressive and self-defeating humour. Affiliative humour involves using jokes and amusing interactions to strengthen relationships and create a positive social environment, while self-enhancing humour reflects the ability to maintain a humorous perspective when facing difficulties. These two styles are generally regarded as adaptive because they are associated with stronger social relationships, more positive emotions and better psychological adjustment.

In contrast, aggressive humour involves sarcasm, ridicule or teasing at another person's expense, whereas self-defeating humour involves excessive self-disparagement to gain approval or entertain others. Although these styles may produce immediate amusement or social attention, they can also generate interpersonal tension, reinforce negative self-perceptions and conceal unresolved distress. Recent evidence supports the importance of distinguishing among humour styles, as their relationships with emotional well-being and psychological distress differ substantially (Dionigi et al., 2023). Therefore, the presence of humour alone should not automatically be interpreted as evidence of healthy or effective coping.

The adaptiveness of humour also depends on its purpose and context. Humour may help students reinterpret an academic difficulty and reduce emotional tension, but it can become maladaptive when it trivialises legitimate distress, dismisses another person's concerns or serves as a means of avoiding necessary action. For example, joking about an approaching examination may provide temporary relief, but it becomes avoidant if it repeatedly replaces studying, planning or seeking assistance. Similarly, humour shared among friends may strengthen social bonds, whereas humour that excludes, embarrasses or targets particular individuals may weaken peer relationships and intensify distress.

These considerations are especially important when humour is used in academic settings. Instructor humour is more likely to support engagement and a relaxed learning environment when it is relevant to the subject matter, inclusive and sensitive to students' cultural and personal differences. Conversely, derogatory, excessive or unrelated humour may distract students, reduce the perceived professionalism of instruction or create discomfort. The effectiveness of humour should therefore be evaluated according to its content, target, timing and social consequences rather than merely by how frequently it is used.

Accordingly, the present study does not assume that every humour-related activity is beneficial. Instead, it examines students' preferred humour activities and their perceptions of how helpful humour is in managing academic stress. The findings should therefore be interpreted as evidence of students' reported experiences

and perceived helpfulness, rather than as proof that all forms of humour are inherently adaptive or that humour directly reduces academic stress.

The present study measures humour-related activities rather than humour styles or psychological coping mechanisms. Watching comedy, sharing jokes and viewing humorous online content represent observable activities reported by respondents. In contrast, affiliative, self-enhancing, aggressive and self-defeating humour represent humour styles, while reappraisal, distraction and social connection are potential mechanisms through which humour may operate. As humour styles and mechanisms were not directly measured, they are used only to interpret the findings cautiously and are not treated as study outcomes.

Conceptual orientation

The study draws on the stress-appraisal-coping perspective, which proposes that individuals respond to demands according to how those demands are appraised and the coping resources available to them (Lazarus & Folkman, 1984). Within this broad perspective, humour may be regarded as an emotion-focused coping resource that students access through activities such as sharing jokes, watching comedy and viewing humorous online content.

This perspective is used only to organize the study variables: reported sources of stress, humour-related activities and perceived helpfulness. The cross-sectional and descriptive design does not test the appraisal process or establish relationships, temporal order or causality among these variables. Accordingly, the findings document respondents' reported experiences and preferences rather than validate a theoretical model of humour-based coping.

METHODOLOGY

Research design and study setting

This study employed a quantitative, cross-sectional survey design to examine the sources of stress experienced by accounting students and their preferences for humour-related coping activities. A cross-sectional approach was appropriate because the study sought to describe students' stress experiences, humour-use patterns and perceived helpfulness of humour in managing academic stress at a particular point in time. The design was descriptive and exploratory; therefore, it was not intended to establish causal relationships between academic stress and humour-based coping.

The study was conducted among accounting students at a public university in Malaysia. Data were collected through an online questionnaire from 1 July to 31 August 2026.

Population, sampling and participant recruitment

The target population consisted of students enrolled in accounting programmes at the study institution. Respondents were eligible to participate if they were registered accounting students and were able to complete the online questionnaire during the data-collection period. Students who were not enrolled in an accounting programme were excluded.

A non-probability convenience sampling technique was employed. The online questionnaire link was distributed to eligible students through existing WhatsApp communication groups. This approach enabled the researchers to reach students from different years of study within the available data-collection period. Participation was voluntary, and students were informed that choosing not to participate would not affect their academic standing or relationship with the university.

A total of 306 responses were received. Following data screening, nine incomplete questionnaires were excluded, resulting in a final analytic sample of 297 respondents.

The sample included 71 male students (23.9%) and 226 female students (76.1%). Participants represented all four years of study: 87 respondents (29.3%) were in Year 1, 146 (49.2%) were in Year 2, 37 (12.5%) were in

Year 3 and 27 (9.1%) were in Year 4. Regarding residence, 217 respondents (73.1%) lived in university hostels, while 80 (26.9%) lived off campus

Instrument development

Data were collected using a self-administered online questionnaire developed specifically for this study. The questionnaire items were informed by the study objectives and relevant literature on academic stress, coping and humour-related activities. Before distribution, the questionnaire was reviewed by colleagues with expertise in accounting education and research methodology to assess the relevance, clarity and alignment of the items with the study objectives. The questionnaire was subsequently refined based on their feedback. No formal pilot test or quantitative content-validity assessment was conducted.

Questionnaire structure and measurement

The questionnaire comprised four sections covering respondents' demographic characteristics, stress experiences, humour-related coping activities, and perceptions of the helpfulness of humour in managing academic stress.

Demographic characteristics

The first section collected information on respondents' gender, year of study and place of residence. Gender was categorised as male or female, year of study ranged from Year 1 to Year 4, and residence was categorised as university hostel or off-campus accommodation.

Stress experiences

The second section assessed respondents' frequency of feeling stressed and their current level of stress. Stress frequency was measured on a five-point ordered scale ranging from 1 = "Never" to 5 = "Always". Current stress was similarly measured on a five-point scale ranging from 1 = "No stress" to 5 = "Extreme stress".

Respondents were also asked to identify the sources of stress applicable to them. The response options included academic workload, peer pressure, personal issues, future career concerns and financial pressure. As respondents could select more than one option, each source was treated as a separate binary variable, coded 1 when selected and 0 when not selected.

Humour-related coping

The third section asked respondents whether they used humour to cope with stress. The item was recorded as a dichotomous response of "Yes" or "No". Respondents were then asked how frequently they engaged in humour-related activities, using a five-point scale ranging from 1 = "Never" to 5 = "Always".

Respondents could select one or more humour-related activities from the following options:

- watching comedy shows or films;
- sharing jokes with friends;
- reading humorous content online; and
- following humorous social-media accounts.

Each activity was coded as a separate binary variable, with 1 indicating that the activity was selected and 0 indicating that it was not selected. These items measured respondents' reported behavioural preferences and did not distinguish between affiliative, self-enhancing, aggressive or self-defeating humour styles.

Perceived helpfulness of Humour

Respondents rated how effective they perceived humour to be in helping them manage or reduce stress using a five-point scale ranging from 1 = "Not effective" to 5 = "Very effective". They also indicated their agreement with the statement that using humour helped them manage academic stress better, using a five-point scale

ranging from 1 = “Strongly disagree” to 5 = “Strongly agree”. Both items were interpreted as indicators of respondents’ perceived helpfulness of humour. They should not be interpreted as evidence that humour produced an actual or causal reduction in stress.

Validity and reliability considerations

The questionnaire was designed primarily to collect descriptive information about students’ stressors, humour-related activities and personal perceptions. However, the study did not employ validated multi-item scales to measure academic stress, humour styles or perceived helpfulness.

As the questionnaire predominantly comprised single-item, dichotomous and multiple-response measures, internal-consistency analysis was not applicable. The findings therefore represent respondents’ reported behaviours, preferences and perceptions rather than validated latent psychological constructs. Nevertheless, the reliance on self-developed and predominantly single-item measures limits construct validity and should be considered when interpreting the findings.

Data-collection procedure

The questionnaire was administered electronically through Google Forms. The survey link was distributed through WhatsApp groups containing eligible accounting students. Before proceeding with the questionnaire, respondents were informed about the purpose of the study, the intended use of the data, the voluntary nature of participation and their right to decline participation. Respondents were required to indicate their informed consent before proceeding. No names, student identification numbers or other directly identifying information were collected, and the findings were reported only in aggregated form.

Data screening and preparation

The dataset was screened for completeness, eligibility and potential duplicate responses. Nine substantially incomplete questionnaires were excluded, and no duplicate records were identified. A total of 297 usable responses were retained for analysis. Three respondents did not complete the item assessing perceived helpfulness; consequently, analysis of that item was based on 294 valid responses.

Data analysis

Data were analysed using IBM SPSS Statistics Version 30. Frequencies and percentages were used to summarise respondents’ demographic characteristics, stress experiences, humour use, preferred humour-related activities and perceived helpfulness of humour in managing academic stress. Means and standard deviations were calculated for current stress level and the perceived helpfulness rating.

For multiple-response questions, each response option was analysed as a separate dichotomous variable. The percentage selecting each option was calculated using the full analytic sample of 297 respondents as the denominator. Because respondents could select more than one option, the percentages were not expected to total 100%. The item assessing perceived helpfulness contained three missing responses and was therefore analysed using 294 valid responses. The analysis was descriptive and did not test causal or predictive relationships between stress and humour-based coping.

FINDINGS

Table 1: Respondent profile

Characteristic	Category	n	%
Gender	Male	71	23.9
	Female	226	76.1
Year of study	Year 1	87	29.3
	Year 2	146	49.2

	Year 3	37	12.5
	Year 4	27	9.1
Residence	Hostel	217	73.1
	Off campus	80	26.9

The sample was predominantly female, hostel-resident and concentrated in the first two years of study. These characteristics should be considered when assessing the transferability of the findings.

Table 2: Frequency of reported stress

Stress frequency category	n	%
Never	2	0.7
Rarely	33	11.1
Sometimes	159	53.5
Often	79	26.6
Always	24	8.1

More than one-third of respondents reported feeling stressed “Often” or “Always” (34.7%), while 53.5% selected “Sometimes”. The mean current stress score was slightly below the scale midpoint ($M = 2.61$, $SD = 0.92$). These findings suggest that stressful experiences were relatively frequent, although respondents’ current stress intensity was generally below the midpoint of the five-point scale.

Table 3: Sources of stress

Source of stress	Selected (n)	% of respondents
Academic workload	210	70.7
Future career concerns	155	52.2
Personal issues	134	45.1
Financial pressure	98	33.0
Peer pressure	73	24.6

Note. Respondents could select more than one source of stress; therefore, the percentages do not total 100%.

Use and frequency of humour

A total of 281 students (94.6%) reported using humour to cope with stress, while 16 students (5.4%) reported that they did not. Humour engagement was also frequent: 56.3% reported using humour “Often” or “Always”, 38.0% selected “Sometimes”, and 5.8% selected “Never” or “Rarely”. Humour therefore appeared to be a widely reported coping practice within this sample rather than an occasional response limited to a small subgroup.

Table 4: Preferred humour activities

Humour-related activity	Selected (n)	% of respondents
Reading humorous content online	214	72.1
Sharing jokes with friends	206	69.4
Watching comedy shows or films	203	68.4
Following humorous social-media accounts	115	38.7

Reading humorous content online was the most frequently selected activity, closely followed by sharing jokes with friends and watching comedy shows or films. Following humorous social-media accounts was less

commonly selected. These findings show that respondents engaged with humour through both interpersonal and media-based activities.

Perceived helpfulness of humour

The mean rating for the perceived helpfulness of humour was above the scale midpoint ($M = 3.78$, $SD = 0.85$, valid $n = 294$). In addition, 45.1% of respondents agreed and 13.8% strongly agreed that using humour helped them manage academic stress better, resulting in a combined positive response of 58.9%. A further 38.0% selected “Neutral”, while only 3.0% disagreed or strongly disagreed. These findings represent respondents’ subjective perceptions and should not be interpreted as evidence that humour caused a reduction in academic stress.

DISCUSSION

Academic workload was the most frequently reported stressor

Academic workload was the most frequently selected source of stress, reported by 70.7% of respondents. This indicates that workload was particularly salient within the sample, but it does not establish academic workload as the dominant cause of students’ stress because respondents could select multiple stressors and no causal analysis was conducted. This is consistent with the broader literature identifying workload, assessments and performance expectations as recurring sources of academic stress (Pascoe et al., 2020). For accounting students, the cumulative nature of technical knowledge and the need for repeated practice may make workload especially salient. The finding suggests that student coping initiatives alone may be insufficient and that educators could also consider deadline clustering, assessment sequencing, feedback timeliness and the transparency of workload expectations.

Future career concerns, selected by 52.2%, form a second important pressure. Accounting students often make early decisions about professional pathways, internships and qualifications. Career uncertainty may therefore operate alongside immediate coursework rather than only near graduation. Personal and financial pressures further demonstrate that students experience overlapping demands. Institutional support should consequently integrate academic advising, career preparation and referral pathways for personal or financial assistance.

Humour use spans interpersonal and media-based activities

The second major finding is the widespread reported use of humour. A total of 94.6% of respondents indicated that they used humour when coping with stress. Reading humorous content online was the most frequently selected activity, while sharing jokes with friends and watching comedy shows or films were also commonly reported. These results indicate that students accessed humour through both interpersonal and media-based activities.

These categories describe reported activities rather than humour styles or psychological coping mechanisms. Sharing jokes involves interpersonal interaction, whereas watching comedy and reading humorous online content involve media-based engagement. Although previous literature associates such activities with distraction, reappraisal and social connection, the present study did not directly measure these processes. Accordingly, the findings do not establish why particular humour-related activities were perceived as helpful.

Perceived helpfulness does not establish stress reduction

The above-midpoint helpfulness rating indicates that respondents generally viewed humour positively when managing academic stress. However, the cross-sectional design did not measure changes in stress before and after humour use. The finding therefore reflects respondents’ perceptions rather than objectively demonstrated stress reduction. Future longitudinal or experimental studies using validated measures could examine whether defined humour activities produce short-term or sustained changes in stress.

IMPLICATIONS

Practical implications

The findings offer several practical implications for accounting education. As academic workload emerged as the most frequently reported source of stress, programme coordinators should consider coordinating major assessments across courses to minimise avoidable workload peaks and deadline congestion. Early career guidance and information concerning professional pathways may also be beneficial, particularly for students in the first two years of study, given the prominence of future career concerns. In addition, institutions should strengthen peer-support opportunities and maintain accessible referral pathways for counselling, financial assistance and other forms of student support. Humour may be incorporated cautiously as a complementary element of a psychologically supportive learning environment. Instructors may use brief, inclusive and course-relevant humour to increase approachability and reduce tension when presenting technically challenging material. However, humour should be culturally sensitive, non-derogatory and used in moderation. Students may also benefit from digital well-being guidance that encourages humorous online content to be used as a purposeful short break rather than as prolonged avoidance of academic responsibilities. These initiatives should complement, rather than replace, structural measures addressing workload, career uncertainty and students' broader support needs.

Theoretical implications

The study provides an activity-level description of how accounting students access humour when responding to academic stress. The reported activities included both interpersonal behaviour, such as sharing jokes with friends, and media-based behaviour, such as watching comedy and reading humorous online content. This pattern should not be interpreted as validating separate coping channels because the study did not measure the psychological processes underlying these activities. Nevertheless, the pattern provides a basis for future research to examine whether interpersonal and media-based humour differ in their relationships with stress appraisal, social support and perceived helpfulness.

LIMITATIONS AND FUTURE RESEARCH

Several limitations should be acknowledged. First, the cross-sectional design precludes causal inference. Second, the study relied on self-reported data and may therefore be affected by recall and social-desirability biases. Third, stress and perceived helpfulness were measured using single items, limiting construct validity and preventing internal-consistency assessment. In addition, although the questionnaire underwent expert review, no formal pilot test or quantitative content-validity assessment was conducted. Fourth, the humour-activity items recorded whether an activity was selected but did not measure its duration, content or adaptive quality. Fifth, the predominance of female and early-year respondents may limit the generalisability of the findings to accounting-student populations in other programmes and institutions. Finally, the descriptive analysis did not examine associations between individual stressors and specific humour-related activities.

Future studies should employ validated multi-item instruments, such as the Perceived Stress Scale, Brief COPE and Humour Styles Questionnaire. These instruments would enable stronger assessments of construct validity and reliability and permit inferential examination of the relationships among stress, humour-based coping and perceived helpfulness.

CONCLUSION

Academic workload was the most frequently reported stressor among the accounting students, followed by future career concerns and personal issues. Humour was a widely reported coping preference, accessed mainly through online humorous content, jokes shared with friends and comedy viewing. Students generally perceived humour as helpful in managing academic stress. These findings represent students' perceptions and do not establish that humour causes a reduction in academic stress.

Conflict of Interest

The authors declare no conflict of interest.

Data Availability

The data supporting the findings of this study are available from the corresponding author upon reasonable request. The data are not publicly available because they contain information collected from student participants.

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