

Coping with Academic Stress: A Comparative Study of Humour, Social Media and Islamic Practices among Accounting Students

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DOI: <https://doi.org/10.47772/IJRISS.2026.100801069>

Received: 10 September 2026; Accepted: 15 September 2026; Published: 24 September 2026

ABSTRACT

Academic stress is prevalent among university students, yet limited research has directly compared the coping strategies they use to manage such pressure. This study examined and compared the frequency and perceived effectiveness of humour, social media and Islamic practices as coping strategies among accounting students. It also investigated the associations between students' current academic stress levels and the frequency with which they used each strategy. A quantitative cross-sectional survey was conducted involving 300 accounting students from a public university in Malaysia. Data were analysed using descriptive statistics, the Friedman test, Wilcoxon signed-rank tests and Spearman's rank-order correlations. The findings revealed significant differences in the frequency of using the three coping strategies, $\chi^2(2) = 76.54, p < .001$, Kendall's $W = .128$. Islamic practices were used significantly more frequently than humour and social media, whereas the difference between humour and social media use was not significant. Perceived effectiveness also differed significantly across the three strategies, $\chi^2(2) = 211.99, p < .001$, Kendall's $W = .353$. Islamic practices were perceived as significantly more effective than humour and social media, while humour and social media did not differ significantly. Academic stress was positively but very weakly associated with social-media coping frequency ($\rho = .134, p = .020$) but was not significantly associated with humour or Islamic-practice frequency. The findings highlight the importance of recognising students' spiritual, digital and humour-based coping resources while avoiding assumptions that their use necessarily reduces stress. Universities should consider culturally responsive and multidimensional student-support initiatives that complement, rather than replace, formal academic and psychological support.

Keywords: Academic Stress; Accounting Students; Humour; Islamic Practices; Social Media

INTRODUCTION

Academic stress is a common feature of university education, arising from demanding workloads, examinations, assignment deadlines, performance expectations and uncertainty about future careers. Although a manageable degree of pressure may motivate students, persistent or intense academic stress can adversely affect psychological well-being, learning engagement and academic performance (Pascoe et al., 2020; Estrada-Araoz et al., 2024). Accounting students may encounter additional challenges because their programmes commonly involve technically demanding subjects, cumulative knowledge requirements, time-constrained assessments and expectations of professional competence. Understanding how these students respond to academic pressure is therefore important for developing appropriate and contextually relevant student-support initiatives.

Students use various strategies to regulate the emotional consequences of academic stress. These strategies may include problem-focused responses, such as planning and seeking academic assistance, as well as emotion-focused activities intended to provide temporary relief, positive distraction, social connection or psychological reassurance. Recent research indicates that university students may employ different profiles of coping strategies depending on their personal and academic characteristics (González Casas et al., 2025).

Humour represents one accessible form of emotion-focused coping. Humorous activities may create positive emotions, provide temporary psychological distance from stressful experiences and facilitate social interaction (Martin, 2016; Wekenborg et al., 2025). Humour can also support cognitive reappraisal by helping individuals view challenging situations from a less threatening perspective. Recent evidence suggests that the ability to produce humorous positive reappraisals may operate as a resilience-supporting factor among individuals experiencing emotional exhaustion. Nevertheless, the effects of humour depend on its type, context and manner of use; aggressive, disparaging or avoidant humour should not automatically be regarded as beneficial (Wekenborg et al., 2025).

Social media provides another readily available coping resource. Students may use social-media platforms to access humorous material, motivational messages, relaxing content, entertainment and peer support. Such activities may offer immediate distraction or emotional relief during periods of academic pressure. However, social-media coping is potentially ambivalent. Purposeful and moderate engagement may support connectedness and access to useful information, whereas excessive or compulsive use may contribute to distraction, poor time management, social comparison and psychological distress. For example, Shiraly et al. (2024) found that maladaptive coping played an important role in the relationship between social-media use and psychological distress among university students. Therefore, social media should not be classified as either entirely adaptive or entirely maladaptive without considering students' reasons for using it and their patterns of engagement.

For Muslim students, Islamic practices may provide an additional culturally meaningful form of coping. Practices such as performing Salat, making Dua, reciting the Quran, engaging in Zikr, practising Shukr and undertaking Tafakkur may support emotional regulation, meaning-making, hope and perceived closeness to Allah. Islamic coping may therefore differ from entertainment-based coping because it combines emotional relief with spiritual meaning and religious commitment. Previous scholarship has argued that Islamic coping can help individuals interpret difficult experiences within a broader spiritual framework while mobilising internal and social resources (Achour et al., 2016; Khan et al., 2012). Religious coping should nevertheless be understood carefully because constructive religious engagement is conceptually different from spiritual struggle, guilt, fatalism or the avoidance of necessary practical action.

Despite growing attention to student stress, humour, social media and religious practice are often studied separately. This separation does not fully reflect students' everyday coping experiences, in which digital, social, recreational and religious activities may coexist. Direct comparison is also limited regarding how frequently students use these strategies and how effective they perceive each strategy to be. The absence of such comparative evidence is particularly relevant in Muslim-majority higher-education settings, where Islamic practices may remain important alongside widespread social-media use and contemporary entertainment activities.

Accordingly, the present study compares humour, social media and Islamic practices as strategies for managing academic stress among accounting students. It examines the frequency with which students use each strategy, their perceived effectiveness, the specific activities involved and the relationships between strategy use and reported academic stress. By examining three distinct but potentially overlapping coping approaches within the same group of students, the study provides a more contextually grounded understanding of how accounting students attempt to manage academic pressure.

Problem statement

Academic stress may affect students' well-being, concentration, engagement and capacity to meet learning demands. Although universities provide formal academic and counselling support, students also employ informal and personally accessible activities to manage everyday stress. Humour, social media and religious practices are three such approaches, but they operate through different mechanisms and may not offer equivalent forms of relief.

Existing research frequently examines these coping approaches independently. Humour research generally concentrates on positive reappraisal, emotional relief or resilience; social-media research commonly examines connectedness, distraction, problematic use or psychological distress; and religious-coping studies focus on

meaning-making, spiritual support and well-being. Consequently, limited evidence is available concerning how the same students use and evaluate these three strategies.

Furthermore, conclusions about coping effectiveness are sometimes drawn without distinguishing between actual psychological improvement and students' perceived short-term relief. Cross-sectional self-reported data cannot establish that a coping activity causes stress reduction. Nevertheless, students' perceptions remain relevant because perceived accessibility and helpfulness may influence which coping activities they choose during stressful periods.

The present study addresses these gaps by comparing the reported frequency and perceived effectiveness of humour, social media and Islamic practices among accounting students. The study does not assume that any strategy is universally beneficial. Instead, it investigates students' coping preferences and perceptions while recognising that the value of each strategy may depend on its form, intensity and context.

Research objectives

The study aims:

1. To determine the frequency with which accounting students use humour, social media and Islamic practices to manage academic stress.
2. To compare students' perceived effectiveness of humour, social media and Islamic practices in managing academic stress.
3. To identify the specific humour-related activities, social-media content and Islamic practices used by accounting students.
4. To examine the relationships between academic stress and students' use of the three coping strategies.

Research questions

1. How frequently do accounting students use humour, social media and Islamic practices to manage academic stress?
2. Are there significant differences in the perceived effectiveness of the three coping strategies?
3. What humour-related activities, social-media content and Islamic practices do students use to manage stress?
4. Are students' academic stress levels significantly associated with their use of the three coping strategies?

Contribution of the study

The study makes three potential contributions. First, it adopts a comparative approach by examining humour, social media and Islamic practices within the same student sample. This provides a more integrated representation of students' coping experiences than studies addressing each strategy separately.

Second, the study incorporates a culturally relevant form of religious coping into a broader discussion of contemporary student coping. This allows Islamic practices to be considered alongside digital and entertainment-based activities without assuming that the strategies are mutually exclusive.

Third, the findings may assist universities and lecturers in developing student-support initiatives that recognise the diversity of coping resources used by students. The results may also help distinguish activities perceived as supportive from those that may provide only temporary distraction or potentially interfere with academic responsibilities.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Academic Stress and Coping among University Students

Academic stress arises when students perceive that educational demands exceed their available coping resources. Common stressors include heavy workloads, examinations, assignment deadlines, difficult course content and

expectations concerning academic performance. According to the Transactional Theory of Stress and Coping, stress is shaped not only by an external demand but also by an individual's appraisal of its significance and the resources available to manage it (Lazarus & Folkman, 1984). Students exposed to similar academic conditions may therefore experience different levels of stress and adopt different coping responses.

Persistent academic stress has been associated with poorer psychological well-being, reduced engagement and adverse academic outcomes (Pascoe et al., 2020). Accounting students may encounter additional pressure because their programmes involve technically demanding subjects, cumulative knowledge requirements, frequent assessments and expectations of professional competence. These pressures make it important to understand the coping resources accounting students use when managing academic demands.

Coping refers to the cognitive and behavioural efforts used to manage stressful circumstances. Problem-focused coping seeks to address the source of stress through planning, time management or academic assistance, whereas emotion-focused coping seeks to regulate the resulting emotional response. Students may combine both approaches depending on the nature and controllability of the stressor. A coping strategy may provide useful emotional recovery, but it may become maladaptive if it consistently replaces problem-solving or appropriate help-seeking. Accordingly, the effectiveness of coping depends on its purpose, context and consequences.

The present study focuses on three accessible emotion-regulation resources: humour, social media and Islamic practices. These strategies operate through different psychological, social and spiritual mechanisms and may be used alongside problem-focused responses.

Humour as a Coping Strategy

Humour may function as an emotion-focused coping resource by generating positive emotions, creating psychological distance and encouraging cognitive reappraisal. By viewing a difficult experience from a less threatening perspective, students may obtain temporary relief from examinations, workload and performance concerns. Humour can also facilitate social interaction and help students maintain engagement with demanding academic tasks (Martin, 2016; Simione & Gnagnarella, 2023).

However, the value of humour depends on its form and purpose. Martin et al. (2003) distinguished affiliative and self-enhancing humour, which are generally considered adaptive, from aggressive and self-defeating humour, which may produce less favourable outcomes. In academic environments, inclusive humour may reduce tension and strengthen peer relationships, whereas humour that humiliates others or trivialises genuine distress may cause discomfort.

The manner in which humour is used is also important. Wekenborg et al. (2025) found that the quality of humorous positive reappraisal was more important than the number of humorous ideas produced. This suggests that actively reinterpreting a stressful situation may differ from passively consuming comedy or online humorous content. The present study measures everyday humour activities, including watching comedy, sharing jokes and reading humorous online content. It therefore evaluates students' reported engagement and perceived relief rather than assuming that these activities produce lasting reductions in academic stress.

Social Media as a Coping Strategy

Social media is closely integrated into students' academic and personal lives. Platforms such as TikTok, Instagram, YouTube, WhatsApp and X allow students to access entertainment, information, peer communication and academic assistance. During stressful periods, students may use these platforms to view relaxing or humorous content, seek emotional support, communicate with classmates or temporarily disengage from academic demands.

Social media may operate as a stressor, coping resource or coping tool (Wolfers & Utz, 2022). It can support problem-focused coping when students obtain academic information or assistance, and emotion-focused coping when they seek reassurance, entertainment or distraction. Michikyan et al. (2023) found that students' worries were associated with using social media for social connection and negative-emotion regulation, indicating that distress may motivate particular patterns of social-media use.

Nevertheless, social-media coping may also involve risks. Excessive use can contribute to procrastination, time displacement, information overload and social comparison. Shiraly et al. (2024) reported associations among psychological distress, frequent social-media use and maladaptive coping. Social media should therefore not be regarded as inherently helpful or harmful. Its coping value depends on the content accessed, the purpose of use, the duration of engagement and whether students subsequently return to their academic responsibilities.

Islamic Practices and Religious Coping

Religious coping involves the use of beliefs and practices to interpret and manage stressful experiences. Pargament (1997) explained that religion may provide meaning, emotional comfort, perceived spiritual support and a sense of control during difficult circumstances. Within an Islamic context, coping may involve Salat, Dua, Quran recitation, Zikr, Shukr and Tafakkur. These practices may help Muslim students regulate emotions, sustain hope and interpret academic challenges within a broader spiritual framework.

Previous studies suggest that positive Islamic coping may be associated with lower stress and better psychological well-being. Khan et al. (2012) found that prayer commitment was related to mental health among Muslim students, while Achour et al. (2016) demonstrated the potential protective role of Islamic religious coping in managing stress. These findings indicate that Islamic practices may provide emotional reassurance and perceived closeness to Allah.

Religious coping is not uniformly beneficial, however. Positive religious coping emphasises hope, spiritual connection and constructive meaning-making, whereas negative religious coping may involve guilt, spiritual conflict or the belief that difficulties represent divine punishment (Pargament et al., 1998). Religious practices may also be established routines rather than direct responses to current stress. Consequently, frequent Islamic practice does not necessarily indicate either high or low stress, and its relationship with academic stress requires empirical examination (Ghorbani et al., 2016).

Comparative Perspective on Humour, Social Media and Islamic Coping

Humour, social media and Islamic practices provide different but potentially overlapping coping resources. Humour primarily offers positive affect, psychological distance and social interaction. Social media provides rapid access to entertainment, communication, information and distraction. Islamic practices offer emotional regulation together with spiritual meaning, hope and perceived support from Allah.

The boundaries between the three strategies are not always distinct. Humorous content is frequently accessed through social media, while Quran recitations, religious reminders and spiritual advice may also be delivered through digital platforms. Humour represents the content or emotional experience, whereas social media often represents the delivery platform. The function of a coping activity therefore depends on the student's intention, the content accessed and the meaning attached to it.

The strategies may also differ in accessibility and duration of perceived relief. Humour and social-media content can be accessed quickly through mobile devices, while Islamic practices may be connected to established religious routines and personal commitment. Nevertheless, frequency of use should not be interpreted as evidence of effectiveness. Frequent engagement may reflect accessibility or preference, but it may also indicate greater stress or repeated attempts to obtain relief.

No strategy should consequently be regarded as inherently superior. Each may be helpful under particular circumstances and may become less constructive when it replaces studying, planning, academic assistance or professional support. A direct comparison within the same student sample is therefore needed to establish whether students differ in how frequently they use these strategies and how effective they perceive them to be.

Research Gap

Previous studies have examined humour, social-media use and religious coping through largely separate research streams (Martin et al., 2003; Michikyan et al., 2023; Khan et al., 2012). To the authors' knowledge, limited research has directly compared the reported frequency and perceived effectiveness of all three approaches within

the same student sample, particularly in Muslim-majority higher-education settings. Humour studies commonly investigate humour styles, coping orientation or the ability to generate humorous reappraisals (Martin et al., 2003; Simone & Gnagnarella, 2023; Wekenborg et al., 2025). Such measures may not fully represent everyday activities such as watching comedy, sharing jokes or reading humorous online content.

Social media research often concentrates on problematic use, psychological distress or social connectedness (Michikyan et al., 2023; Shiraly et al., 2024; Wolfers & Utz, 2022). Less attention has been given to the perceived helpfulness of different content and platforms specifically for managing academic stress. Similarly, religious-coping research frequently examines general spirituality or broad religious orientations rather than students' use of specific Islamic practices.

Moreover, differences among previous samples, instruments and contexts make cross-study comparisons difficult. Relatively few studies have documented the everyday coping activities of accounting students in Muslim-majority higher-education settings.

The present study addresses these gaps by comparing the reported frequency and perceived effectiveness of humour, social media and Islamic practices among accounting students. It also examines whether academic stress is associated with the frequency of using each strategy. The study adopts a comparative and associative approach and does not assume that frequent use or perceived effectiveness represents an objective or causal reduction in academic stress.

Hypothesis Development

Differences in the Frequency of Coping-Strategy Use

Humour, social media and Islamic practices provide different resources for managing academic stress. Humour may generate positive emotions, facilitate social interaction and support cognitive reappraisal (Greve et al., 2021; Simone & Gnagnarella, 2023). Social media provides access to entertainment, information, social support and academic resources (Michikyan et al., 2023; Wolfers & Utz, 2022). Islamic practices may offer spiritual reassurance, meaning-making, reflection and a structured routine (Achour et al., 2016; Khan et al., 2012).

The strategies may also differ in accessibility and the effort required for engagement. Humour and social-media content can be accessed rapidly through mobile devices, whereas Islamic practices may be connected to established religious routines and personal religious commitment. Nevertheless, the strategies are not mutually exclusive, and students may use several of them during the same stressful period.

Existing studies have examined students' use of humour, digital media and religious practices, but limited evidence directly compares the frequency of these three strategies within the same student sample. Therefore, the literature does not provide a sufficiently consistent basis for predicting which strategy will be used most frequently. A non-directional hypothesis is consequently proposed:

H1: There is a significant difference in the frequency with which accounting students use humour, social media and Islamic practices to manage academic stress.

Differences in the Perceived Effectiveness of Coping Strategies

The perceived effectiveness of a coping strategy may depend on the psychological or social function it performs. Humour may help students reinterpret a stressful experience or obtain temporary emotional relief. Social media may provide entertainment, social connection, informational assistance or distraction. Islamic practices may support emotional regulation while also connecting the experience of stress with spiritual meaning, hope and perceived closeness to Allah.

These differences suggest that students may not perceive the three strategies as equally effective. However, findings from separate studies cannot be compared directly because they use different populations, instruments and definitions of coping effectiveness. Humour research often examines humour styles or the ability to generate humorous reappraisals (Martin et al., 2003; Wekenborg et al., 2025), whereas social-media research frequently examines psychological distress, problematic use or social connectedness (Shiraly et al., 2024; Wolfers & Utz,

2022). Islamic-coping research generally focuses on religious identity, positive and negative religious coping or spiritual well-being (Ghorbani et al., 2016; Khan et al., 2012).

The present study evaluates all three strategies using comparable perceived-effectiveness scales within the same sample. Since the existing literature does not establish a consistent comparative ranking, the following non-directional hypothesis is proposed:

H2: There is a significant difference in the perceived effectiveness of humour, social media and Islamic practices in managing academic stress.

Academic Stress and Humour-Coping Frequency

Humour may be mobilised when students encounter academic pressure. It can provide psychological distance, positive affect and an alternative interpretation of a stressful situation. Students experiencing greater academic stress may consequently engage more frequently in humour-related activities to regulate their emotions.

However, the relationship may not necessarily be positive. Students who habitually use adaptive humour may appraise academic difficulties as less threatening and consequently report lower stress. Moreover, passive humour consumption may function differently from actively creating humorous reinterpretations. Existing findings therefore support an association but do not provide a sufficiently consistent basis for predicting its direction (Simione & Gnagnarella, 2023; Wekenborg et al., 2025). The following hypothesis is proposed:

H3a: Students' academic stress level is significantly associated with the frequency of using humour as a coping strategy.

Academic Stress and Social-Media-Coping Frequency

Students may use social media during stressful periods to obtain social support, access information, regulate negative emotions or temporarily escape academic pressure. Michikyan et al. (2023) found that students' worries were positively associated with using social media for social connection and negative-emotion regulation. This suggests that greater stress may mobilise greater use of social media as a coping tool.

Nevertheless, social-media use may also become part of an avoidant coping pattern. Shiraly et al. (2024) found that students experiencing greater psychological distress were more likely to engage in frequent social-media use and maladaptive coping. The relationship is therefore potentially bidirectional: social media may be used because students are distressed, while excessive or maladaptive use may intensify distress.

Given these competing explanations, a non-directional hypothesis is appropriate:

H3b: Students' academic stress level is significantly associated with the frequency of using social media as a coping strategy.

Academic Stress and Islamic-Coping Frequency

Islamic practices may be mobilised when Muslim students experience academic pressure, uncertainty or a reduced sense of control. Salat, Dua, Quran recitation, Zikr, Shukr and Tafakkur may provide emotional reassurance, spiritual meaning and perceived support from Allah. Positive Islamic coping and commitment to prayer have previously been associated with lower perceived stress and better mental well-being (Khan et al., 2012).

However, greater religious-practice frequency does not necessarily indicate lower stress. The Muslim Distress Mobilisation Hypothesis suggests that individuals may increase their use of religious coping because they are experiencing more intense distress (Ghorbani et al., 2016). Religious engagement may also form part of students' established daily routines and may therefore remain relatively stable regardless of academic stress.

As both positive and negative relationships are theoretically possible, the following non-directional hypothesis is proposed:

H3c: Students' academic stress level is significantly associated with the frequency of using Islamic practices as a coping strategy.

CONCEPTUAL FRAMEWORK

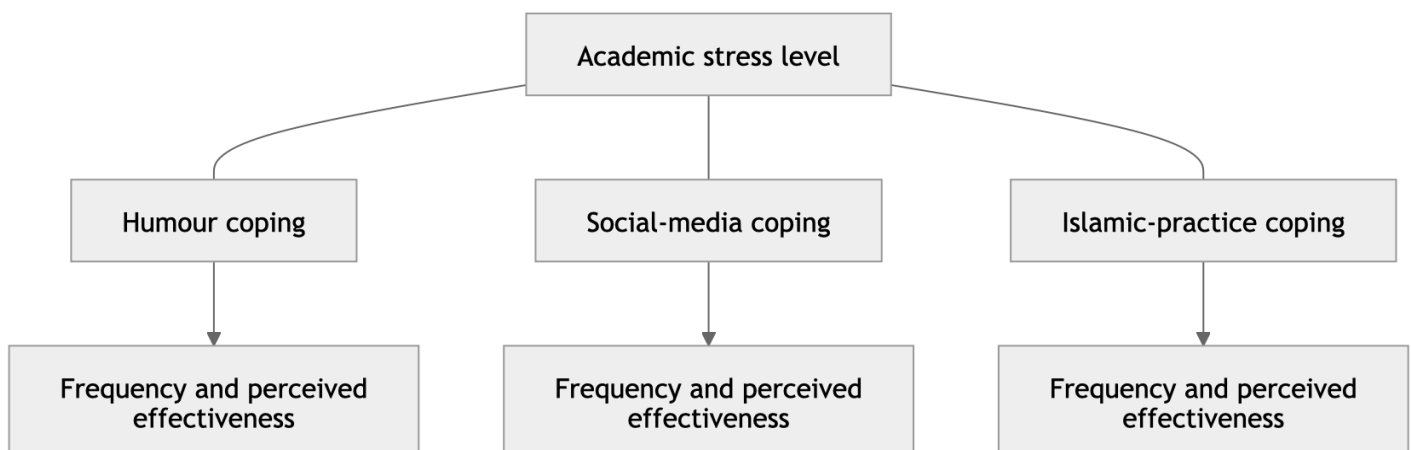
The conceptual framework is guided by the Transactional Theory of Stress and Coping (Lazarus & Folkman, 1984). The theory proposes that stress develops through an individual's appraisal of environmental demands and the resources available to manage them. In an academic context, students may experience stress when they perceive that workloads, examinations, assignment deadlines or performance expectations exceed their available coping resources. They may subsequently engage in various activities to regulate the emotional consequences of these demands.

The present study focuses on three coping approaches: humour, social media and Islamic practices. Humour may provide positive affect, psychological distance and cognitive reappraisal. Social media may offer entertainment, distraction, social connection and informational support. Islamic practices may provide spiritual reassurance, meaning-making, reflection and perceived closeness to Allah. These strategies are not treated as mutually exclusive because students may use more than one approach during the same stressful period.

The framework examines two dimensions of each coping strategy: frequency of use and perceived effectiveness. First, the study compares how frequently students use humour, social media and Islamic practices, as proposed in H1. Second, it compares students' perceived effectiveness ratings for the three strategies, as proposed in H2. Third, it examines whether academic stress level is associated with the frequency of using each strategy, as proposed in H3a, H3b and H3c.

The framework is comparative and associative rather than causal. The connecting lines do not imply that academic stress causes students to adopt a particular strategy or that frequent strategy use causes stress reduction. Because the study employs a cross-sectional design and self-reported measures, it can identify differences and associations but cannot determine causal direction or actual changes in stress over time.

Figure 1. Conceptual Framework



Note: The undirected lines represent associations between academic stress and coping-strategy frequency. The three coping approaches are compared in terms of both frequency and perceived effectiveness. The arrows leading to frequency and perceived effectiveness represent the measured dimensions of each coping strategy, not causal relationships.

RESEARCH METHODOLOGY

Research Design

This study employed a quantitative, cross-sectional survey design to examine accounting students' use of humour, social media and Islamic practices in managing academic stress. A quantitative approach was

appropriate because the study sought to measure and compare the frequency and perceived effectiveness of three coping strategies and investigate their associations with students' reported stress levels. Data were collected at a single general period of study without manipulating the participants' academic environment or coping behaviour. Accordingly, the findings represent students' self-reported experiences and perceptions rather than causal effects.

Population, Sampling and Respondents

The target population comprised accounting students from a public university in Malaysia. The students were considered an appropriate population because accounting education commonly involves demanding coursework, assessments, examinations and time constraints that may contribute to academic stress.

A non-probability convenience sampling technique was employed. The questionnaire link was distributed through WhatsApp to accounting students who were accessible to the researchers. Participation depended on the students' willingness to complete the questionnaire. This method facilitated access to the target respondents, although it limits the generalisation of the findings beyond the institutional and disciplinary context examined.

A total of 300 responses were received and retained for analysis. Data screening identified no exact duplicate records and no missing values in the core variables required to test the hypotheses. Therefore, the final usable sample consisted of 300 respondents. As the questionnaire was disseminated through an open WhatsApp link and the exact number of students who received or viewed the invitation could not be established, a formal response rate was not calculated.

Research Instrument

The initial questionnaire items were developed following a review of the literature on academic stress, humour coping, social-media coping and Islamic religious coping. The draft instrument was reviewed by three academics with expertise in accounting education and research involving university students. The reviewers assessed whether the items were relevant to the study objectives, clearly worded, understandable to accounting students and appropriate to the Malaysian higher-education context. Based on their feedback, the wording, clarity and presentation of several items were refined before data collection. The expert review therefore provided evidence concerning the content relevance and face clarity of the instrument. No numerical content-validity index was calculated.

The questionnaire comprised six principal components. The first component collected respondents' demographic information, including age, gender, year of study and place of residence. Respondents' self-reported gender was recorded using the response categories "female" and "male," as specified in the questionnaire. This variable was used solely to describe the demographic composition of the sample and was not interpreted as a measure of biological sex or gender-related behaviour. The second component measured the frequency and current intensity of academic stress and identified the principal sources of stress experienced by accounting students.

The third component examined humour-related coping, including whether students used humour, the frequency of its use, its perceived effectiveness, preferred humour activities and students' views regarding the integration of humour into academic settings. The fourth component measured the frequency and perceived helpfulness of social media use for stress relief, as well as the content and platforms used by students. The fifth component measured the frequency and perceived effectiveness of Islamic practices and the specific practices students considered helpful. The final component provided an optional open-ended question concerning how lecturers or the university could incorporate humour to assist students in managing stress.

The principal variables used for hypothesis testing were measured using five-point ordinal response scales. Coping frequency was coded from 1, representing "never," to 5, representing "always." Perceived effectiveness was coded from 1, representing "not effective" or "no help," to 5, representing "very effective" or "a lot of help." Current stress intensity was similarly measured from 1, representing "no stress," to 5, representing "extreme stress." Questions permitting multiple answers were transformed into separate binary indicators, where 0 represented "not selected" and 1 represented "selected."

Because the principal variables were measured as separate single-item ordinal indicators, internal-consistency coefficients such as Cronbach's alpha were not calculated. Each indicator did not comprise multiple items intended to measure a single latent construct. Exploratory or confirmatory factor analysis was similarly not applicable to these single-item measures. The resulting scores should therefore be interpreted as direct self-reported indicators rather than validated multi-item psychological scales.

Data Collection Procedure

The questionnaire was administered electronically using an online survey form. The survey link was circulated to accounting students through WhatsApp. Online distribution was selected because it enabled respondents from different years of study to access the questionnaire conveniently and complete it using their preferred electronic devices.

The submitted responses were automatically recorded in a spreadsheet. The final dataset contained responses submitted between July and August 2026. After data collection was completed, the dataset was exported for screening, coding and statistical analysis. No personally identifying information, such as respondents' names, matriculation numbers or contact details, was included in the analytical dataset.

Operationalisation of Variables

The principal variables and their measurements are presented in Table 1.

Table 1. Operationalisation of Variables

Variable	Operational measurement	Coding
Current stress level	Respondent's perceived intensity of academic stress	1 = No stress to 5 = Extreme stress
Humour frequency	Frequency of using humour-related activities to manage stress	1 = Never to 5 = Always
Social media frequency	Frequency of using social media to reduce stress	1 = Never to 5 = Always
Islamic-practice frequency	Frequency of using Islamic practices to manage stress	1 = Never to 5 = Always
Humour effectiveness	Perceived effectiveness of humour in reducing stress	1 = Not effective to 5 = Very effective
Social media effectiveness	Perceived helpfulness of social media in reducing academic stress	1 = No help to 5 = A lot of help
Islamic-practice effectiveness	Perceived effectiveness of Islamic practices in reducing stress	1 = Not effective to 5 = Very effective

For the comparative analyses, humour, social media and Islamic practices represented three related coping conditions measured for the same respondents. Consequently, the observations were treated as dependent or repeated measurements rather than as independent groups.

Data Screening, Cleaning and Coding

Before statistical analysis, the dataset was screened for duplicate responses, missing information, inconsistent categorical labels and invalid response values. All 300 records were retained because no exact duplicate responses were identified and the core variables required for the principal analyses were complete.

Eleven records shared a timestamp with at least one other response. These records were examined and retained because their response patterns were different, indicating that they were not exact duplicates. Inconsistently formatted group labels were standardised where their intended categories could be identified. Ambiguous group entries were flagged for review rather than changed without supporting information. Missing or unresolved group information did not affect the main hypothesis tests because the group variable was not required for those analyses.

Ordinal responses were converted into numerical codes consistent with the direction of their respective scales. Higher scores represented greater stress, more frequent use of a coping strategy or stronger perceived effectiveness. Multiple-response questions were converted into separate dichotomous variables. The optional open-ended question was retained as qualitative supplementary information, and blank responses to this item were not treated as missing data for the quantitative analyses.

Data Analysis

The data were analysed using IBM SPSS Statistics. Respondents' demographic characteristics were summarised using frequencies and percentages. The distributions of stress levels and the three coping strategies were described using frequencies, percentages, medians and interquartile ranges. Means and standard deviations were also presented as supplementary descriptive statistics to facilitate comparison with related studies; however, inferential conclusions were based on non-parametric procedures because the principal variables were measured using ordinal scales.

The Friedman test was used to examine H1 by determining whether the frequency of use differed significantly among humour, social media and Islamic practices. The same test was used to examine H2 by comparing the perceived effectiveness of the three coping strategies. The Friedman test was appropriate because all three strategies were evaluated by the same respondents, resulting in three related ordinal measurements. Kendall's coefficient of concordance (W) was reported as the effect-size measure.

Where a Friedman test produced a statistically significant result, pairwise comparisons were conducted using the Wilcoxon signed-rank test. The comparisons involved humour versus social media, humour versus Islamic practices and social media versus Islamic practices. A Bonferroni-adjusted significance level of .0167 was applied to these three pairwise tests to control the familywise Type I error rate. Effect sizes for the Wilcoxon comparisons were calculated using $r = |Z|/\sqrt{N}$.

Spearman's rank-order correlation was used to test H3a, H3b and H3c. Specifically, the analysis examined the associations between students' current stress levels and their frequency of using humour, social media and Islamic practices, respectively. Spearman's correlation was suitable because the variables were ordinal and the analysis did not require an assumption of normally distributed continuous data.

All tests were two-tailed. The conventional significance level of ($p < .05$) was applied, except for the Bonferroni-adjusted post-hoc comparisons. Statistical significance was interpreted together with the direction and magnitude of the relevant effect size rather than relying exclusively on probability values.

Ethical Considerations

The study involved an anonymous, minimal-risk survey of students' perceptions and coping practices. Participation was voluntary, and respondents chose whether to complete the questionnaire after receiving the survey link. The analytical dataset did not contain students' names, matriculation numbers or other direct personal identifiers. The responses were used solely for research purposes and were analysed and reported in aggregate form to protect respondents' privacy and confidentiality.

RESULTS AND ANALYSIS

Respondents' Demographic Profile

Table 2 presents the demographic characteristics of the 300 respondents. Most respondents were aged between 18 and 20 years (72.7%), followed by those aged between 21 and 23 years (23.7%). Only 2.7% were aged between 24 and 26 years, while 1.0% were aged 27 years or above.

Female students constituted 76.3% of the sample, whereas male students represented 23.7%. Regarding year of study, almost half of the respondents were in Year 2 (48.7%). This was followed by students in Year 1 (29.0%), Year 3 (12.3%) and Year 4 (10.0%). Most respondents lived in university hostels (72.7%), while 27.3% lived off campus.

Overall, the sample was predominantly composed of female students aged between 18 and 20 years, with Year 2 students forming the largest academic group. The demographic distribution should be considered when interpreting and generalising the findings beyond the institutional context of the study.

Table 2. Demographic profile of respondents

Demographic characteristic	Category	Frequency (n)	Percentage (%)
Age	18–20 years	218	72.7
	21–23 years	71	23.7
	24–26 years	8	2.7
	27 years and above	3	1.0
Gender	Female	229	76.3
	Male	71	23.7
Year of study	Year 1	87	29.0
	Year 2	146	48.7
	Year 3	37	12.3
	Year 4	30	10.0
Place of residence	University hostel	218	72.7
	Off campus	82	27.3

Note: N = 300. Percentages may not total exactly 100.0% because of rounding.

Academic Stress Levels and Sources of Stress

Respondents were asked how frequently they experienced study-related stress and to rate their current level of academic stress. As shown in Table 3, more than half of the respondents reported experiencing academic stress sometimes (53.3%). A further 27.0% experienced stress often, while 8.0% reported always experiencing stress. Only 11.7% indicated that they rarely or never experienced academic stress. Overall, 88.3% of respondents experienced study-related stress at least sometimes.

Regarding current stress intensity, moderate stress was the most frequently reported level (41.7%), followed by low stress (30.0%) and high stress (14.3%). Only 1.3% reported extreme stress, whereas 12.7% reported no current stress. The median current stress level was 3.00, corresponding to a moderate level of stress.

Table 3. Frequency and Current Level of Academic Stress

Stress indicator	Category	Frequency (n)	Percentage (%)
Frequency of academic stress	Never	2	0.7
	Rarely	33	11.0
	Sometimes	160	53.3
	Often	81	27.0
	Always	24	8.0
Current academic stress level	No stress	38	12.7
	Low stress	90	30.0
	Moderate stress	125	41.7
	High stress	43	14.3
	Extreme stress	4	1.3

Note: N = 300.

Respondents were also permitted to select more than one source of stress. Table 4 shows that academic workload was the most frequently reported stressor, selected by 212 respondents (70.7%). This was followed by concerns about future careers (52.0%) and personal issues (45.0%). Financial pressure was identified by 33.3% of respondents, while peer pressure was the least frequently selected source at 24.3%.

Table 4. Sources of stress reported by respondents

Rank	Source of stress	Frequency (n)	Percentage of respondents (%)
1	Academic workload	212	70.7
2	Future career concerns	156	52.0
3	Personal issues	135	45.0
4	Financial pressure	100	33.3
5	Peer pressure	73	24.3

Note: Respondents could select more than one source. Therefore, the percentages do not total 100%.

These results indicate that academic stress was common among the respondents, although most reported a moderate rather than an extreme current stress level. Academic workload emerged as the principal source of stress, followed by uncertainty concerning future careers and personal issues.

Descriptive Findings for Coping Strategies

This section presents students' use of humour, social media and Islamic practices for managing academic stress. The findings cover the frequency of use, perceived effectiveness and specific activities associated with each strategy.

Frequency and Perceived Effectiveness of the Three Strategies

Table 5 presents the descriptive statistics for the frequency and perceived effectiveness of the three coping strategies. Islamic practices recorded the highest frequency of use ($M = 4.24$, $SD = 0.79$; $Md = 4.00$), followed by social media ($M = 3.79$, $SD = 0.85$; $Md = 4.00$) and humour ($M = 3.70$, $SD = 0.87$; $Md = 4.00$).

Islamic practices also received the highest perceived-effectiveness rating ($M = 4.63$, $SD = 0.65$; $Md = 5.00$). The effectiveness ratings for social media ($M = 3.77$, $SD = 0.88$) and humour ($M = 3.74$, $SD = 0.88$) were comparatively similar, with both recording a median of 4.00.

Table 5. Descriptive statistics for coping frequency and perceived effectiveness

Coping strategy	Dimension	Mean	SD	Median	IQR
Humour	Frequency	3.70	0.87	4.00	1.00
Social media	Frequency	3.79	0.85	4.00	1.00
Islamic practices	Frequency	4.24	0.79	4.00	1.00
Humour	Perceived effectiveness	3.74	0.88	4.00	1.00
Social media	Perceived effectiveness	3.77	0.88	4.00	1.00
Islamic practices	Perceived effectiveness	4.63	0.65	5.00	1.00

Note: $N = 300$. Frequency and perceived effectiveness were measured on five-point scales. SD = standard deviation; IQR = interquartile range.

These descriptive findings indicate that all three coping strategies were used relatively frequently and were generally perceived as effective. However, whether these differences are statistically significant is examined using the Friedman and Wilcoxon signed-rank tests in Sections 4.4 and 4.5.

Humour-Related Coping Activities

A total of 284 respondents (94.7%) indicated that they used humour to cope with stress. As shown in Table 6, reading humorous content online was the most frequently selected activity (71.7%). Sharing jokes with friends and watching comedy programmes or films were each selected by 68.7% of respondents. Following humorous social-media accounts was less common, although it was still selected by 38.3%.

Table 6. Humour-related activities used to manage stress

Rank	Humour-related activity	Frequency (n)	Percentage of respondents (%)
1	Reading humorous content online	215	71.7
2	Sharing jokes with friends	206	68.7
2	Watching comedy programmes or films	206	68.7
4	Following humorous social-media accounts	115	38.3

Note: Respondents could select more than one activity; therefore, the percentages do not total 100%.

When respondents were asked to identify the single most helpful humour activity, sharing jokes with friends was selected most frequently (34.7%), followed by watching comedy programmes or films (30.3%), reading humorous online content (27.3%) and following humorous accounts (7.7%). This suggests that socially shared humour was particularly valued, although online and entertainment-based humour were also commonly used.

Social-Media Coping Activities

A total of 273 respondents (91.0%) reported using social media to relieve stress. Humorous content was the most frequently selected type of social-media content (80.7%), followed by relaxing content (69.7%), motivational content (60.0%) and interactions with friends (43.3%).

Table 7. Types of social-media content used for stress relief

Rank	Type of content	Frequency (n)	Percentage of respondents (%)
1	Humorous content	242	80.7
2	Relaxing content	209	69.7
3	Motivational content	180	60.0
4	Interaction with friends	130	43.3

Note: Respondents could select more than one type of content.

TikTok was the most frequently identified platform for stress relief (87.7%), followed by Instagram (73.3%) and YouTube (70.7%). WhatsApp was selected by 39.7%, while online games and X/Twitter were each selected by 33.0%. Other platforms were selected by comparatively small proportions of respondents.

Islamic Coping Practices

Islamic practices were widely used by respondents in managing academic stress. As presented in Table 8, salat was the most frequently selected practice (95.0%), followed by dua (82.7%), zikr (73.0%) and Quran recitation (70.3%). Shukr was selected by 50.3% of respondents, while seeking religious advice and engaging in tafakkur were selected by 40.3% and 27.7%, respectively.

Table 8. Islamic practices used to manage academic stress

Rank	Islamic practice	Frequency (n)	Percentage of respondents (%)
1	Salat	285	95.0
2	Dua	248	82.7
3	Zikr	219	73.0
4	Quran recitation	211	70.3
5	Shukr	151	50.3
6	Seeking religious advice	121	40.3
7	Tafakkur	83	27.7

Note: Respondents could select more than one Islamic practice.

Overall, the descriptive results show that students used multiple coping resources rather than relying on a single approach. Islamic practices recorded the highest frequency and perceived effectiveness, while humour and social media were also commonly used and received favourable effectiveness ratings.

Differences in Coping-Strategy Frequency

Hypothesis H1 proposed that there would be a significant difference in the frequency with which accounting students used humour, social media and Islamic practices to manage academic stress. Since the three frequency ratings were obtained from the same respondents using ordinal scales, the Friedman test was conducted.

As shown in Table 9, the Friedman test revealed a statistically significant difference in the frequency of using the three coping strategies, $\chi^2(2, N = 300) = 76.54, p < .001$. Islamic practices recorded the highest mean rank (2.33), followed by social media (1.88) and humour (1.79). Kendall's W was .128, indicating a small overall effect.

Table 9. Friedman test comparing the frequency of coping-strategy use

Panel A: Descriptive Statistics and Mean Ranks

Coping strategy	Mean	SD	Median	Mean rank
Humour	3.70	0.87	4.00	1.79
Social media	3.79	0.85	4.00	1.88
Islamic practices	4.24	0.79	4.00	2.33

Panel B: Friedman Test Statistics

Test statistic	Value
Number of respondents	300
Chi-square, χ^2	76.54
Degrees of freedom	2
Significance	$p < .001$
Kendall's W	.128

Because the overall Friedman test was significant, Wilcoxon signed-rank tests were conducted to identify the pairs of strategies that differed. A Bonferroni-adjusted significance level of $p < .0167$ was applied to the three pairwise comparisons.

Table 10. Pairwise comparisons of coping-strategy frequency

Pairwise comparison	Z	p	Effect size r	Decision
Humour versus social media	-1.44	.149	.08	Not significant
Humour versus Islamic practices	-7.55	$< .001$	.44	Significant
Social media versus Islamic practices	-6.55	$< .001$	.38	Significant

Note: The Bonferroni-adjusted significance level was $p < .0167$. Effect size was calculated as $r = |Z|/\sqrt{N}$, where $N = 300$ paired observations.

The pairwise results showed no statistically significant difference between the frequency of humour and social-media use ($Z = -1.44, p = .149$). However, Islamic practices were used significantly more frequently than humour ($Z = -7.55, p < .001, r = .44$) and social media ($Z = -6.55, p < .001, r = .38$). These effects were moderate in magnitude.

Therefore, **H1 was supported**. The significant overall difference was primarily attributable to the more frequent use of Islamic practices, while humour and social media were used with statistically comparable frequency.

Differences in the Perceived Effectiveness of Coping Strategies

Hypothesis H2 proposed that there would be a significant difference in students' perceived effectiveness of humour, social media and Islamic practices in managing academic stress. The Friedman test was used because effectiveness ratings for all three strategies were provided by the same respondents using related ordinal measurements.

As shown in Table 11, the Friedman test revealed a statistically significant difference in the perceived effectiveness of the three coping strategies, $\chi^2(2, N = 300) = 211.99, p < .001$. Islamic practices recorded the highest mean rank (2.57), followed by social media (1.73) and humour (1.70). Kendall's W was .353, indicating a moderate overall effect.

Table 11. Friedman test comparing the perceived effectiveness of coping strategies

Panel A: Descriptive Statistics and Mean Ranks

Coping strategy	Mean	SD	Median	Mean rank
Humour	3.74	0.88	4.00	1.70
Social media	3.77	0.88	4.00	1.73
Islamic practices	4.63	0.65	5.00	2.57

Panel B: Friedman Test Statistics

Test statistic	Value
Number of respondents	300
Chi-square, χ^2	211.99
Degrees of freedom	2
Significance	$p < .001$
Kendall's W	.353

Because the Friedman test was statistically significant, Wilcoxon signed-rank tests were conducted using the Bonferroni-adjusted significance level of $p < .0167$.

Table 12. Pairwise comparisons of perceived coping effectiveness

Pairwise comparison	Z	p	Effect size r	Decision
Humour versus social media	-0.44	.657	.03	Not significant
Humour versus Islamic practices	-11.45	< .001	.66	Significant
Social media versus Islamic practices	-11.28	< .001	.65	Significant

Note: The Bonferroni-adjusted significance level was $p < .0167$. Effect size was calculated as $r = |Z|/\sqrt{N}$, where $N = 300$ paired observations.

The post-hoc results showed no statistically significant difference between the perceived effectiveness of humour and social media ($Z = -0.44, p = .657$). However, Islamic practices were perceived as significantly more effective than humour ($Z = -11.45, p < .001, r = .66$) and social media ($Z = -11.28, p < .001, r = .65$). Both comparisons produced large effect sizes.

Therefore, **H2 was supported**. The significant difference was driven by the substantially higher perceived effectiveness of Islamic practices. Humour and social media, by contrast, received statistically comparable effectiveness ratings.

Relationships Between Academic Stress and Coping-Strategy Frequency

Spearman's rank-order correlation was used to examine the relationships between students' current academic stress level and the frequency with which they used humour, social media and Islamic practices. The results are

presented in Table 13.

Table 13. Spearman correlations between academic stress and coping-strategy frequency

Hypothesis	Relationship	Spearman's ρ	p	Interpretation	Decision
H3a	Stress level–humour frequency	.106	.066	Very weak positive, not significant	Not supported
H3b	Stress level–social-media frequency	.134	.020	Very weak positive, significant	Supported
H3c	Stress level–Islamic-practice frequency	.004	.945	Negligible, not significant	Not supported

Note: N = 300. All tests were two-tailed. Statistical significance was evaluated at $p < .05$.

Academic Stress and Humour-Coping Frequency

The relationship between academic stress level and humour-coping frequency was positive but not statistically significant, $\rho = .106$, $p = .066$. Although students with higher stress levels tended to report slightly more frequent use of humour, the association did not reach the conventional level of statistical significance. Therefore, **H3a was not supported**.

Academic Stress and Social-Media-Coping Frequency

A statistically significant positive relationship was found between academic stress level and the frequency of using social media to cope with stress, $\rho = .134$, $p = .020$. The association was very weak, indicating that students reporting higher levels of academic stress tended to use social media slightly more frequently for stress relief. Therefore, **H3b was supported**.

Although statistically significant, the small correlation coefficient indicates that the association between academic stress and social-media coping frequency was very weak. The result should therefore not be interpreted as evidence of a strong or causal relationship.

Academic Stress and Islamic-Coping Frequency

The relationship between academic stress level and Islamic-practice frequency was negligible and statistically non-significant, $\rho = .004$, $p = .945$. This indicates that the frequency of Islamic coping practices was largely unrelated to respondents' current academic stress level. Therefore, **H3c was not supported**.

The absence of a significant relationship does not indicate that Islamic practices were unimportant or ineffective. The earlier descriptive findings showed that these practices were used frequently and perceived as highly effective. Instead, their use may represent an established routine that remains relatively consistent across different stress levels.

Overall, current academic stress level was significantly associated only with social-media coping frequency. No statistically significant relationships were found between stress level and the frequency of humour or Islamic coping.

Summary of Hypothesis Testing

Table 14 summarises the outcomes of the five hypotheses examined in this study. The results supported both comparative hypotheses. Significant differences were found in the frequency and perceived effectiveness of humour, social media and Islamic practices. In both analyses, Islamic practices recorded significantly higher ratings than humour and social media, while humour and social media did not differ significantly from each other.

Among the three relationship hypotheses, only H3b was supported. Academic stress was positively but very weakly associated with social-media coping frequency. The relationships between academic stress and the frequency of humour and Islamic coping were not statistically significant.

Table 14. Summary of hypothesis-testing results

Hypothesis	Statement	Statistical result	Decision
H1	There is a significant difference in the frequency with which accounting students use humour, social media and Islamic practices to manage academic stress.	$\chi^2(2) = 76.54, p < .001$, Kendall's $W = .128$	Supported
H2	There is a significant difference in the perceived effectiveness of humour, social media and Islamic practices in managing academic stress.	$\chi^2(2) = 211.99, p < .001$, Kendall's $W = .353$	Supported
H3a	Academic stress level is significantly associated with the frequency of using humour as a coping strategy.	$\rho = .106, p = .066$	Not supported
H3b	Academic stress level is significantly associated with the frequency of using social media as a coping strategy.	$\rho = .134, p = .020$	Supported
H3c	Academic stress level is significantly associated with the frequency of using Islamic practices as a coping strategy.	$\rho = .004, p = .945$	Not supported

Note: N = 300. All correlation tests were two-tailed.

Overall, three of the five hypotheses were supported. The findings demonstrate that students differed in how frequently they used the three coping strategies and how effective they perceived them to be. However, students' current stress levels showed limited relationships with coping frequency. The significant relationship involving social-media coping was very weak and should therefore be interpreted cautiously.

Exploratory Relationships Between Academic Stress and Perceived Coping Effectiveness

An exploratory analysis was conducted to examine whether students' current academic stress level was associated with their perceived effectiveness of humour, social media and Islamic practices. Spearman's rank-order correlations were used because the variables were measured using ordinal scales.

Table 15. Relationships between academic stress and perceived coping effectiveness

Relationship	Spearman's ρ	p	Interpretation
Stress level–humour effectiveness	.004	.946	Negligible and not significant
Stress level–social-media effectiveness	.026	.657	Negligible and not significant
Stress level–Islamic-practice effectiveness	-.174	.003	Weak negative and significant

Note: N = 300. All tests were two-tailed.

Academic stress was not significantly associated with the perceived effectiveness of humour, $\rho = .004, p = .946$, or social media, $\rho = .026, p = .657$. These findings indicate that students' effectiveness ratings for humour and social media remained relatively consistent across different levels of current academic stress.

A statistically significant negative relationship was found between academic stress and the perceived effectiveness of Islamic practices, $\rho = -.174, p = .003$. Although the relationship was weak, students reporting higher current stress tended to provide slightly lower effectiveness ratings for Islamic practices. Conversely, students with lower stress levels tended to perceive Islamic practices as somewhat more effective.

This result should be interpreted cautiously. The cross-sectional data cannot determine whether stronger perceived effectiveness contributes to lower stress or whether students experiencing more severe stress perceive their usual coping practices as less effective. Other personal, situational or spiritual factors may also influence this relationship.

DISCUSSION

This study compared humour, social media and Islamic practices as coping strategies among accounting students and examined their relationships with current academic stress. The findings showed that academic stress was common, with academic workload emerging as the principal stressor. Although all three coping strategies were used relatively frequently, Islamic practices received the highest frequency and perceived-effectiveness ratings. Current stress was significantly associated only with social-media coping frequency, and the magnitude of this relationship was very weak.

5.1 Academic Stress and Its Principal Sources

Most respondents experienced academic stress at least sometimes, while moderate stress represented the most commonly reported current stress level. These findings reinforce the view that stress is a regular feature of university study rather than an experience confined to a small group of students. Accounting students may be particularly exposed to demanding workloads because their programmes combine technically complex subjects, continuous assessments, examinations and expectations concerning professional competence.

Academic workload was the most frequently reported stressor, followed by concerns about future careers and personal issues. This pattern is consistent with evidence that university students experience stress arising from assessment demands, workload, time pressure and uncertainty regarding future achievement (Pascoe et al., 2020). The prominence of career concerns may be particularly relevant to accounting students because they must consider professional qualifications, employability and competition for graduate positions alongside their immediate academic responsibilities.

Financial and peer pressures were reported less frequently than academic workload, but they remained relevant to substantial proportions of the respondents. The results therefore indicate that students' stress experiences are multidimensional. Academic interventions focused only on examination preparation may be insufficient if students are simultaneously managing financial difficulties, personal challenges and career uncertainty.

5.2 Differences in Coping-Strategy Frequency

The results supported H1 by demonstrating a significant difference in the frequency of humour, social media and Islamic coping. Islamic practices were used significantly more frequently than both humour and social media. However, humour and social media did not differ significantly from one another. The overall effect was small, suggesting that the three strategies were not entirely distinct in their frequency of use despite the higher rating for Islamic practices.

The frequent use of Islamic practices may reflect their accessibility and integration into respondents' everyday lives. Salat, dua, zikr and Quran recitation can function as coping resources while also forming part of established religious routines. In a Malaysian Muslim student context, these practices may provide familiar methods of reflection, emotional reassurance and meaning-making (Achour et al., 2016; Khan et al., 2012). Previous Malaysian evidence has similarly examined religion as a resource used by university students in coping with academic stress (Osman & Ahmed, 2021).

Salat was the most frequently selected Islamic practice, followed by dua, zikr and Quran recitation. This pattern suggests that students relied primarily on personal and routinely accessible religious practices. Seeking religious advice was less common, indicating that religious coping was more often practised individually than through external consultation.

Humour and social media were also used frequently. Humorous content was, in fact, the most commonly selected type of social-media content, illustrating that the two strategies overlap in students' everyday behaviour. A student watching humorous videos on TikTok, Instagram or YouTube may simultaneously be engaging in both humour-based and social-media coping. Consequently, the strategies should be interpreted as analytically distinguishable but behaviourally interconnected.

The popularity of reading humorous online content, sharing jokes and watching comedy also indicates that humour coping includes both individual and social activities. Sharing jokes with friends was most frequently identified as the single most helpful humour activity, highlighting the interpersonal function of humour. Humour may provide temporary emotional relief while strengthening social connection and creating psychological distance from academic problems. Research has found that humour coping may reduce the relationship between avoidance coping and perceived stress, although its effects depend on how humour is used (Simione & Gnagnarella, 2023).

5.3 Differences in Perceived Coping Effectiveness

H2 was supported because students' perceived effectiveness ratings differed significantly across the three coping strategies. Islamic practices were perceived as substantially more effective than humour and social media, with large pairwise effect sizes. No significant difference was found between humour and social media.

The high rating for Islamic practices may arise because they offer several coping functions simultaneously. In addition to providing emotional comfort, religious practices may help students interpret stressful experiences within a broader spiritual framework, sustain hope and develop a sense of reliance on Allah. Research involving Muslim populations has associated positive Islamic coping with lower perceived stress and better mental well-being, although religious coping is multidimensional and does not produce uniformly positive outcomes (Khan et al., 2012).

The large difference in perceived effectiveness does not establish that Islamic practices objectively reduced stress more than the other strategies. Effectiveness was measured through students' subjective evaluations rather than through changes in stress over time. Respondents may also have been influenced by their religious commitment, cultural expectations or previous experiences. Nevertheless, perceived effectiveness is important because students are more likely to use coping resources that they regard as meaningful and beneficial.

Humour and social media received similar effectiveness ratings, possibly because digital platforms are a major channel through which humour is accessed. Students may use social media to view entertaining content, communicate with friends or obtain motivational material. The distinction between the two approaches may therefore be less pronounced in practice than it appears conceptually. Social media is the delivery environment, while humour is one form of coping content available within that environment.

5.4 Academic Stress and Coping-Strategy Frequency

H3a was not supported because the relationship between current academic stress and humour-coping frequency was not statistically significant. Students' use of humour appeared to remain relatively stable across different stress levels. Humour may represent a habitual social or entertainment activity rather than a response activated only when academic stress increases. In addition, the questionnaire measured general humour frequency without distinguishing adaptive humour from aggressive, self-defeating or avoidant forms. These different forms may have relationships with stress that could not be detected through a single overall frequency measure.

H3b was supported, as academic stress was positively and significantly related to social-media coping frequency. Students experiencing higher stress tended to use social media slightly more frequently for stress relief. This finding is consistent with the possibility that students turn to digital platforms for entertainment, social connection and negative-emotion regulation during stressful periods. Michikyan et al. (2023) found that college students used social media for social connectedness and emotion regulation, although coping-motivated use may also be related to poorer psychological outcomes over time (Michikyan et al., 2023).

However, the observed correlation was very weak. Academic stress should therefore not be treated as a major determinant of social-media use based on this finding alone. Social-media habits are likely influenced by many other factors, including entertainment preferences, peer communication, accessibility and habitual smartphone use. The cross-sectional design also prevents a conclusion about direction: students may use social media more because they are stressed, or particular patterns of social-media use may contribute to stress.

H3c was not supported because academic stress was unrelated to Islamic-practice frequency. At first sight, this result might appear inconsistent with the high frequency and effectiveness ratings for Islamic practices. However, the findings measure different matters. A coping strategy can be used frequently and perceived as highly effective without its frequency increasing in direct proportion to current stress.

Islamic practices may be part of students' regular religious routines and therefore remain relatively stable across stress levels. Alternatively, different processes may operate simultaneously: some students may increase religious practices when stressed, whereas others may maintain their existing practices or experience difficulty engaging when highly distressed. Such contrasting patterns could produce an overall correlation close to zero. The Muslim Distress Mobilisation Hypothesis similarly suggests that relationships between distress and Islamic coping can be complex because religious coping may be mobilised in response to distress while also functioning as a psychological resource (Ghorbani et al., 2016).

5.5 Stress and Perceived Coping Effectiveness

The exploratory analysis showed no significant relationship between stress and the perceived effectiveness of humour or social media. Students' evaluations of these strategies were therefore broadly similar across current stress levels.

A weak negative relationship was found between academic stress and the perceived effectiveness of Islamic practices. Students with higher stress levels tended to rate Islamic practices as slightly less effective. One possible explanation is that students experiencing more severe stress may perceive that their usual coping resources provide insufficient relief. Another possibility is that students who experience Islamic practices as more effective report lower current stress. Because both variables were measured at the same time, the direction of the relationship cannot be determined.

This finding should not be interpreted as evidence that Islamic practices become ineffective under stress. Islamic practices received the highest overall effectiveness rating, and the negative association was weak. Longitudinal research would be required to determine whether perceived religious-coping effectiveness predicts subsequent reductions in stress or changes as stress intensifies.

5.6 Interpretation Through the Transactional Theory of Stress and Coping

The findings broadly support the Transactional Theory of Stress and Coping by showing that students draw upon different coping resources when responding to academic demands. Humour may facilitate emotional relief and positive reappraisal, social media may provide distraction and connection, and Islamic practices may offer spiritual meaning and reassurance.

However, the limited correlations between current stress and coping frequency indicate that coping behaviour is not determined by stress intensity alone. Students' coping choices may also depend on accessibility, habit, religious commitment, social context and personal preference. The frequent use of multiple strategies is consistent with the theoretical position that coping is a dynamic process involving different responses to situational demands.

The results also demonstrate the importance of separating coping frequency from perceived effectiveness. Islamic practices were both frequently used and highly rated, but their frequency was unrelated to current stress. Social-media frequency was weakly associated with stress, although social media was perceived as less effective than Islamic practices. Therefore, frequent use should not automatically be interpreted as greater effectiveness, nor should perceived effectiveness be treated as evidence of an objectively measured reduction in stress.

IMPLICATIONS OF THE STUDY

6.1 Theoretical Implications

The findings support the application of the Transactional Theory of Stress and Coping to students' use of different coping strategies. The comparison of humour, social media and Islamic practices within the same sample further demonstrates that coping strategies differ in both their frequency of use and perceived effectiveness.

The study also highlights the importance of distinguishing between coping frequency and perceived effectiveness. Islamic practices received the highest ratings on both dimensions, whereas humour and social media produced similar ratings. However, Islamic-practice frequency was unrelated to current stress, suggesting that these practices may represent established routines rather than responses activated only during periods of greater distress. The very weak relationship between stress and social-media coping similarly indicates that coping choices may also be shaped by accessibility, habit, personal preference and cultural context.

6.2 Practical Implications

The findings have implications for lecturers, academic advisors, counsellors and university administrators. As academic workload was the most frequently reported stressor, institutions should first address manageable course structures, assessment scheduling, academic guidance and access to counselling services.

Lecturers may use appropriate and inclusive humour to create a supportive learning environment, provided that it remains relevant, non-derogatory and sensitive to students' circumstances. Universities should also promote responsible social-media use by helping students distinguish between brief restorative use and patterns that contribute to procrastination or avoidance.

For Muslim students, Islamic practices may be recognised as culturally relevant coping resources. Universities may facilitate access to suitable prayer spaces, religious programmes or voluntary spiritual support. However, religious coping should complement rather than replace academic assistance, counselling or professional psychological services. Overall, student-support initiatives should accommodate diverse coping preferences while ensuring that students experiencing persistent or severe stress receive appropriate professional support.

LIMITATIONS AND FUTURE RESEARCH

Several limitations should be considered when interpreting the findings. First, the cross-sectional design identifies differences and associations but cannot establish causal direction. The positive relationship between academic stress and social-media coping may indicate that stressed students use social media more frequently, but particular patterns of social-media use may also contribute to stress. Longitudinal or diary-based studies could examine how stress and coping behaviour change across an academic semester.

Second, the respondents were accounting students from one university campus and were recruited through non-probability convenience sampling. The sample was also predominantly female, aged between 18 and 20 years, and living in university hostels. These characteristics limit the generalisability of the findings to other disciplines, institutions and student populations. Future studies should use multi-institutional samples and probability-based sampling where feasible.

Finally, the study used a self-developed questionnaire, and the principal variables were measured using single-item ordinal indicators. Although expert review supported the relevance and clarity of the items, no numerical content-validity index or construct-validity assessment was undertaken. Internal-consistency reliability could not be evaluated for the single-item measures. Responses may also have been influenced by recall difficulties, social-desirability bias and differences in respondents' interpretation of the questions. Future studies should employ or develop validated multi-item measures for each coping domain and assess their reliability and construct validity across different student populations.

CONCLUSION

This study examined academic stress and compared the frequency and perceived effectiveness of humour, social media and Islamic practices as coping strategies among 300 accounting students. Academic stress was common among the respondents, with academic workload identified as the principal stressor, followed by future career concerns and personal issues.

All three coping approaches were used relatively frequently and were generally perceived as effective. However, Islamic practices recorded significantly higher frequency and perceived-effectiveness ratings than humour and social media. Salat, dua, zikr and Quran recitation were the most frequently selected Islamic practices. Humour and social media were used with statistically comparable frequency and received similar effectiveness ratings. Their practical overlap was evident because humorous content was the most commonly selected form of social-media content.

Current academic stress was positively associated with social-media coping frequency, although the relationship was very weak. No significant relationships were found between academic stress and the frequency of humour or Islamic coping. The findings therefore suggest that students' coping choices cannot be understood solely in terms of their current stress intensity. Habit, accessibility, cultural relevance, religious commitment and personal preference may also shape students' coping choices.

The study contributes by comparing emotional, digital and spiritual coping resources within the same student sample. It further demonstrates the importance of distinguishing between how frequently a coping strategy is used and how effective it is perceived to be. In practical terms, universities should adopt a holistic approach that combines manageable academic structures, career guidance, appropriate classroom humour, responsible digital coping and culturally sensitive spiritual support.

Overall, no single coping strategy is likely to meet every student's needs. Supporting students requires flexible and inclusive systems that recognise their different coping preferences while ensuring access to academic assistance, counselling and professional support when stress becomes persistent or severe.

Declarations

Ethical Considerations

This study involved anonymous participation. It was voluntary, informed consent was obtained, and no identifying information was collected.

Informed Consent

Completing and submitting the questionnaire indicated respondents' voluntary agreement to participate after receiving information about the study's purpose.

Conflict of Interest

The authors declare no conflict of interest.

Funding

The authors received no specific funding for this research.

Data Availability

The dataset is not publicly available because it contains research responses collected from students.

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