Relationship between Academic Motivation and Perceived Stress: a study with Accounting Science Students

ABSTRACT

Objective: to investigate the relationship between academic motivation and perceived stress in undergraduate Accounting students.

Method: a questionnaire was applied to students of the Accounting Sciences course at a Brazilian public institution, a sample of 404 respondents was obtained. The questionnaire included the Academic Motivation Scale, which was analyzed from the factor analysis, making it possible to identify the motivational factors and the Perceived Stress Scale, which made it possible to identify a stress score that was separated in four levels. To test the investigated relationship, a linear regression model was used, which considered the motivational factors and stress scores.

Originality/Relevance: the study relates stress and motivation, two variables that have already been identified as factors that can affect the academic trajectory, but had been investigated in Accounting courses in isolation.

Results: there was a straight relationship among stress and demotivation and two groups of extrinsic motivation (introjected motivation and identified motivation) and in contrast, an inverse relationship with intrinsic motivation was identified. In addition to it, a higher level of stress was identified in female students.

Theoretical/Methodological contributions: the study brings contributions by showing that motivation, depending on its kind, can positively or negatively affect Accounting students' stress level. Thus, when considering the characteristics of each motivational group, it is understood that the research findings corroborate the Theory of Self-determination and previous studies, and emphasize the importance of monitoring students during graduation.

Keywords: Motivation; Stress; Students; Accounting Sciences

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1 INTRODUCTION

Entering higher education is a watershed in an individual's life, due to the need for him to adapt to the new several demands that arise in this period (Talwar, Kumaraswamy & Fadzil, 2013). Such event is marked by the choice of a profession and the appearance of countless challenges, which, at times, cause intense interpersonal and social adaptations (Lameu, Salazar & Souza, 2016). The insertion in the academic environment makes entering students come into contact, for the first time, with a new routine and its inherent factors - tests, assignments, deadlines, among others (Wynaden, Whichmann & Murray, 2013).

During the university process, learning is the concern of some researchers who discuss the importance of students' motivation (Borges, Miranda & Freitas 2017; Leal, Miranda & Carmo, 2013). Such motivation can be understood as a psychological process present in all phases of the teaching-learning process, which is related to several factors, such as the amount of time spent studying, academic achievements and school performance (Lens, Matos & Vansteenkiste, 2008).

Considering the characteristics of the academic environment, the lack of motivation is an element frequently cited by students and that can contribute to their stress (Bondan & Bardagi, 2008). Thus, it is highlighted that the development of this stress can occur during the adaptation process of the university student, resulting in the development of this phenomenon of external factors, such as tests, work, deadlines, housing, among others, in addition to internal factors, such as problems in relationships, self-esteem, assertiveness and others (Lameu et al., 2016).

The stress experienced in the academic environment can be harmful, since it is negatively related to the students'quality of life (Ribeiro et al., 2018). In the area of Accounting Sciences there is already evidence (Silva, Pereira & Miranda, 2018) of high levels of stress perceived by undergraduate students, being directly associated with some stressors, of which the lack of motivation stands out.

So, the present study seeks to answer the following research problem: what is the relationship between academic motivation and stress in Accounting students? As a consequence, it is established as a general objective of the study to investigate the relationship between academic motivation and the stress experienced by undergraduate students of the referred course in a Brazilian public higher education institution. To reach the proposed objective, first, the students'motivation was identified and their level of stress was also measured, then the regression model was applied to assess the relationship between these two variables.

From the analysis of the literature it was observed in Bondan and Bardagi (2008) and Silva' studies et al. (2018) lack of motivation as a factor that increases stress, however these studies did not consider or measure the different types of motivation. Huang, Lv and Wu (2016) analyzed the intrinsic motivation with stress exclusively and found an inverse relationship between the two variables. Other authors (Bailey & Phillips, 2015; Baker, 2004), despite considering different motivational groups and stress, analyzed along with other variables, such as well-being and adaptation, only in students of psychology courses and who were in specific periods.

The current study differs from those (Bailey & Phillips, 2015; Baker, 2004) that analyzed the relationship between types of motivation and stress, as it specifically analyzes Accounting Science students and from all periods. This analysis in the Accounting Sciences course is relevant, since previous studies (Borges et al., 2017; Leal et al., 2013) have evidenced the diversity of motivational groups in this course, in addition the proposal brings advances to such studies, as it seeks to show that motivation can affect not only the students'

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performance but also psychological. This investigation is also supported by the findings of Silva et al. (2018) who identified the lack of motivation as one of the main stressors in Accounting students, distinguishing themselves, however, when analyzing the different motivational levels, measured from the Academic Motivation Scale.

The present study sought support from the Theory of Self-Determination to analyze students' motivation. This theory was initially presented by Deci and Ryan (1985), who propose that individuals tend to be stimulated to learning due to their need to be satisfied and mature. Therefore, people look for activities that aim at the opportunity to go through a process of personal growth that leads them to maturity, accepting challenges that bring new experiences and perspectives that provide immediate satisfaction in their lives (Lens et al., 2008). To measure the occurrence of stress, the Perceived Stress Scale was used, which is an instrument proposed by Cohen, Kamarck and Mermelstein (1983).

The relevance of understanding how motivational factors can be associated with student stress is perceived when considering the existence of psychological problems as well as their negative consequences, as indicated in previous studies (Hamaideh, 2011; Wynaden et al., 2013). It is also noted that stress can cause students' great learning difficulties (Bukhsh, Shahzad & Nisa, 2011).

It is understood that the findings of the current study can bring contributions by identifying the students' motivational factors, which according to Leal et al. (2013) is necessary for professors to adopt measures that aim to increase this motivation, it also contributes to identifying the level of stress and mainly to verify the relationship between the two variables. It is understood that this diagnosis makes it possible to highlight the educational institutions 'managers, possible problems that the students are experiencing, which can direct the planning of actions, such as welcoming activities and orientations, in the perspective of helping the students, so that they feel more motivated and have lower stress levels and a better academic experience.

2 LITERATURE REVIEW

This section is divided into two parts, the first presents the theoretical aspects as well as the results of empirical studies related to academic motivation. In the second part there are conceptual aspects of stress and studies that addressed stress in the academic environment.

2.1 Academic Motivation

Motivation is a phenomenon that moves the individual, changing his trajectory in order to achieve a goal or persist in an activity (Boruchovitch & Bzuneck, 2004). According to Ribas (2008), motivation can be seen as an impulse or stimulus that moves individuals in different ways. Lens et al. (2008) present motivation as a phenomenon that relates the individual's psychological characteristics with the environmental characteristics perceived by him.

A student who shows interest, desire and enthusiasm is popularly classified as a motivated individual (Viana, 1990). So, the presence of motivation is important for a student who wants to continue with good school results, providing satisfaction with each achievement, whether in the long or short term (Lens et al., 2008). Lens et al. (2008) also point out the student's motivation as an incentive force in the teaching-learning process present at all levels of education, encompassing aspects such as time spent on studies, school performance and academic achievements.

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Deci and Ryan (1985), with the study in its initial phase, considered motivation as a unitary construct that presented variations only in its quantity. Later, the authors complemented the model, distinguishing the motivational levels from extrinsic and intrinsic (Deci & Ryan, 2000). In addition to it, Gagné and Deci (2005) presented the self-determination continuum, adapted by Guimarães and Bzuneck (2008) (Figure 1), which presents motivation divided into three groups: demotivation, extrinsic motivation and intrinsic motivation.
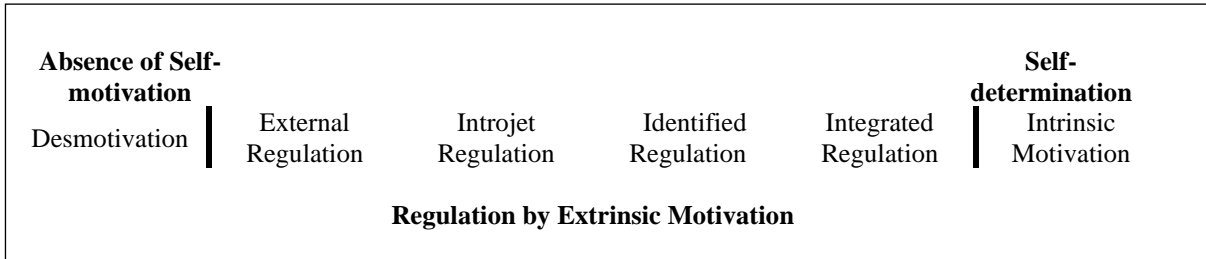
Absence of Self-motivation					**Self-determination**
Desmotivation	External Regulation	Introjet Regulation	Identified Regulation	Integrated Regulation	Intrinsic Motivation
	Regulation by Extrinsic Motivation				

Figure 1. *Continuum* of self-determination
Source: Guimarães & Bzuneck (2008, p.103)

The first group is basically characterized by the absence of proactivity, motivation and interest on the part of the individual to act (Gagné & Deci, 2005; Guimarães & Bzuneck, 2008). In other words, in demotivation, the individual lacks proactive behavior and, furthermore, "(...) there is a devaluation of the activity and a lack of perception of personal control." (Guimarães & Bzuneck, 2008, p. 103).

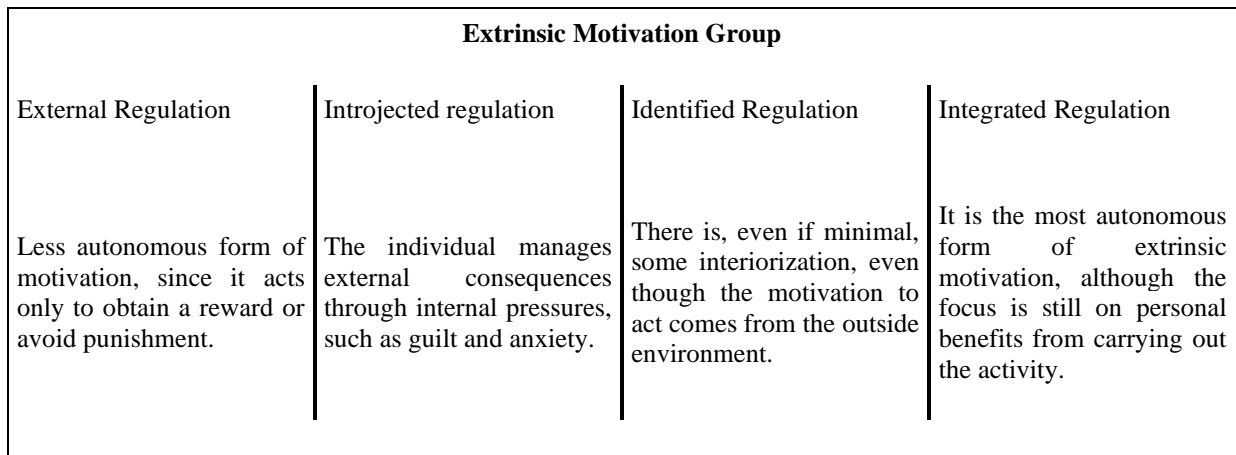The second group, extrinsic motivation, is divided into four segments of behavioral regulation, as shown below:

Extrinsic Motivation Group			
External Regulation	Introjected regulation	Identified Regulation	Integrated Regulation
Less autonomous form of motivation, since it acts only to obtain a reward or avoid punishment.	The individual manages external consequences through internal pressures, such as guilt and anxiety.	There is, even if minimal, some interiorization, even though the motivation to act comes from the outside environment.	It is the most autonomous form of extrinsic motivation, although the focus is still on personal benefits from carrying out the activity.

Figure 2. Characterization of extrinsic motivation constructs
Source: Based on Leal et al. (2013) and Lens et al. (2008).

Intrinsic motivation, belonging to the third group, is characterized as the performance of a certain activity for the individual's pure pleasure and satisfaction. About a student, the study is carried out for the pleasure that he feels in studying. Thus, the performance of a given activity is natural and does not require external or internal pressure to complete it (Boruchovitch & Bzuneck, 2004). Also according to Boruchovitch and Bzuneck (2004), an intrinsically motivated student has high levels of concentration and involvement during his study period, which may lead him to lose track of time, since this period is pleasurable for the

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student. Finally, everyday events and other events do not influence the interest that the same student has in developing a particular study (Boruchovitch & Bzuneck, 2004).

Based on the Self-Determination Theory Vallerand, Blais, Brière and Pelletier (1989) presented the *Échelle de Motivation em Éducation* (EME) to measure motivation in the educational environment. This scale has 28 items, in its original version divided into six groups and in a later study (Vallerand et al., 1992) in seven groups confirmed with the use of factor analysis, which evaluate the types of intrinsic, extrinsic motivation and also demotivation. This scale was translated and adapted to the Brazilian scenario by Sobral (2003) and is called the Academic Motivation Scale (EMA).

From the conception of the Academic Motivation Scale, there are several national studies, from different areas, that investigated the motivation of students, such as Borges et al. (2017), Guimarães and Bzuneck (2008), Joly and Prates (2011), Leal, Miranda and Carmo (2013) and Oliveira et al. (2010).

Guimarães and Bzuneck (2008) carried out a survey of the psychometric properties of a Brazilian version of the Academic Motivation Scale, using as a sample a group of 388 university students. The authors added more items to the scale, which included 30 questions, forming seven factors, with the exception of the assessment of extrinsic motivation by identified regulation, the other factors showed good internal consistency. The highest averages were extrinsic motivation by integrated regulation, followed by intrinsic motivation and identified regulation. And the correlations between the variables supported the presentation of a self-determination continuum (Figure 1) for the types of behavior regulation.

Similarly, Joly and Prates (2011) also analyzed the psychometric properties of EMA, indicating the validity of the scale for analyzing the motivation of university students. The authors analyzed 170 students from five higher education courses and observed that their motivational level showed significant differences. In the sample, they identified greater intrinsic motivation and less external motivation for social rewards.

In a specific analysis of the Accounting Sciences course, the study by Oliveira et al. (2010), which aimed to identify the motivational level of students at university supported by the state. With the application of a questionnaire, the authors obtained a sample of 110 respondents and analyzed in these the seven types of motivation measured from the EMA. They identified that the types of motivation were close, with emphasis on a higher score on extrinsic motivation by external control and also observed that the students of the first year were more motivated than those who were in the last year of the course.

Leal et al. (2013) also evaluated the motivation of 259 students of Accounting Sciences from a Brazilian public university. The result of the sample showed that the students had a self-determined motivation profile, with the highest average in intrinsic motivation and extrinsic motivation by external regulation. Thus, it was observed that students obtained a higher rate of non-autonomous motivation in the last years of the course. One of the possible causes of such result may be the quality of the didactic-pedagogical action used by the professors. Still, the results showed the presence of both students who seek to learn, that is, who care about improving their level of knowledge, as well as students whose main objective is to obtain a diploma.

In addition to the authors mentioned, Borges et al. (2017) sought to analyze the relationship between academic performance and motivation of 309 students in the Accounting Sciences course at a public HEI in the Southeast region. The result showed a higher average for the identified extrinsic motivation, followed by intrinsic and extrinsic motivation by introjected regulation, respectively. Therefore, the study suggests that some students strive to get good grades spontaneously, but another portion focuses on the benefits that the study offers (social recognition, obtaining a diploma, possibility of a good job).

In summary, the studies show that intrinsic motivation is highlighted in the aforementioned researches, but extrinsic motivation is also recurrent, pointing out that part of the investigated students seek external rewards and are in educational institutions with the main purpose of obtaining the diploma. In this sense, the findings of Bailey and Phillips (2015) are highlighted, which identified a direct relationship between intrinsic motivation and life satisfaction and a negative relationship between demotivation and well-being indicators, thus emphasizing the relevance of students to remain motivated.

2.2 Stress in Graduation

Stress is mentioned as a phenomenon that affects social relationships, being discussed in different areas, in health area, in mass media, in the workplace and in the academic environment (Calais, et al., 2007). According to Faro and Pereira (2013a), in research in psychology, stress is a recurring issue, especially when it comes to investigations related to health-disease issues linked to different factors that can affect human life.

For Monroe (2008), stress is explained by a process of adapting an organism to certain conditions. Faro and Pereira (2013a), addressing the cognitive perspective of stress, expose that this phenomenon is not restricted to reactions or elements that cause it, stressors, but also contemplates the lack of aptitude to face a given situation in a satisfactory way.

With the development of research on stress, Cohen et al. (1983) proposed the Perceived Stress Scale, which was initially used with students, allowing to measure the occurrence of stress in these individuals. This scale is based on the cognitive perspective (Faro & Pereira, 2013b) and has been used in studies from different countries, with different audiences and with satisfactory results to measure stress (Monroe, 2008). In Brazil, this scale has already been translated and validated by several studies, such as those by Dias, Silva, Maroco and Campos (2015) and Luft, Sanches, Mazo and Andrade (2007).

In the academic environment, the stress occurrence has been frequent, being associated with several characteristics of this environment (Bukhsh et al., 2011; Hamaideh, 2011; Silva et al., 2018) and university students have been perceived as susceptible to the development of psychological problems (Wynaden et al., 2013). Then, some studies related to the subject stand out (Baker, 2004; Bondan & Bardagi, 2008; Calais et al., 2007; Huang et al., 2016; Lameu et al., 2016; Ribeiro et al., 2018; Sancovschi, Fernandes & Santos, 2009 and Silva et al., 2018), these being carried out in several areas of knowledge.

For Calais et al. (2007) the stressors experienced by students are diverse such as disillusionment with the chosen area, acquisition of new and greater responsibilities, anxiety and insecurity for not knowing if they are on the right path. According to Bondan and Bardagi (2008), the stressors that appear most frequently are those that make it difficult for students to reach their expectations. Researching different courses, the authors also highlighted the lack of motivation to study, the lack of time and the feeling of lack of preparation for professional performance as elements that stress students.

Baker (2004) investigated university students in the United Kingdom and aimed to identify whether motivational aspects were related to university adaptation, stress and well-being. As a result of the study, the author found that demotivation was associated with negative aspects of well-being, greater stress and difficulties in adapting to the university. On the other hand, intrinsic motivation showed an inverse relationship.

Lameu et al. (2016) sought to assess the occurrence of stress in undergraduates from different courses at a Brazilian public institution. Therefore, 635 students were analyzed, of which 50% declared to be stressed. Through the used questionnaire, it was found that 41% of the symptoms happened in the resistance phase, indicating that individuals are in an adaptive

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process and that, if they persist, they can cause damage. It was also verified that, of the total sample, 32.60% of the respondents already reported psychological symptoms. The authors highlighted in the results that female students suffered more from stress than male students.

Ribeiro et al. (2018) aimed to verify whether there is a relationship between quality of life and stress in university students, for this purpose they carried out a review study covering a period of five years. The authors identified the existence of a negative association between stress and quality of life, highlighting the occurrence of other problems such as burnout and depression that can worsen students' quality of life.

Addressing the two main variables of the present study, we identified the study by Huang et al. (2016), who investigated the effect of intrinsic academic motivation and interpersonal conflicts on depression and stress. These authors analyzed 537 university students from China and, through regression analysis, identified a negative relationship between intrinsic motivation and depression and stress, which was lower when there was a higher level of conflict. Huang et al. (2016) researched only one group of motivation, in the present study all types of motivation are analyzed according to the scale adopted.

All the studies mentioned above investigated students from different courses. In analysis of the Accounting Sciences course, the study by Sancovschi et al. (2009) which shows relationships between stress, effort without moderation in internships and work overload in undergraduate students at an HEI. A result was obtained through Pearson's correlation, which pointed out that the commitment increases if the students have the perception of reward and, also, when the students are more engaged in the internship, there is an increase in work overload and stress.

Finally, the study made by Silva et al. (2018), who investigated stress in the Accounting and Administration course and identified that most students were at a high level of stress. The authors also found that female students and those with lower income levels had a higher level of stress and, among the factors mentioned as stressors, highlighted the lack of motivation.

It is possible to observe, through the research presented, that, in general, university students have been experiencing stress and that this can generate negative impacts, such as, for example, on their well-being. Furthermore, it is evident that some variables related to the student or to the academic environment may interfere in this stress level. Based on this scenario, one of the contributions of the present research to link motivation with stress in the Accounting course is highlighted.

2.3 Hypothesis Development

In this current research, we sought to identify whether the motivation could be related to the stress level of Accounting students. The studies presented in the framework that investigated these variables, in different areas, and separately indicate that motivation can affect students' learning (Borges et al., 2017) and the level of stress can also harm them (Ribeiro et al, 2018).

In the literature, there was also evidence (Bondan & Bardagi, 2008; Silva et al., 2018) that lack of motivation is directly associated with stress and indirectly with some well-being indicators (Bailey & Phillips, 2015; Baker, 2004). Intrinsic motivation, on the other hand, is directly associated with well-being (Bailey & Phillips, 2015) and negatively with depression and stress (Huang et al., 2016), these studies did not identify any relationship with extrinsic motivation. As indicated in the Theory of Self-Determination, extrinsic motivation is one in which the individual feels motivated by external factors, therefore, it has less positive effects on learning compared to intrinsic motivation (Guimarães & Bzuneck, 2008).

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Considering the previous studies, as well as the Theory of Self-Determination, the following hypotheses are presented.

H1: Academic demotivation is significantly and directly related to the stress level of accounting students

H2: Extrinsic academic motivation is significantly and directly related to the stress level of accounting students

H3: Intrinsic academic motivation is significantly and indirectly related to the stress level of Accounting students

For the purposes of this research, it was decided to establish a single hypothesis for extrinsic motivation, however it should be considered that this group of motivation covers more than one factor, as predicted by the Theory of Self-Determination, thus it stands out that all factors formed were investigated separately.

3 METHODOLOGICAL PROCEDURES

The present research is classified as descriptive, with a quantitative approach and using a survey. To achieve the proposed objective, which is to identify the relationship between stress and motivation, a questionnaire was applied to students of the Accounting course at a Brazilian public institution.

The used questionnaire in this study was organized by the authors based on the literature, having been formed by three blocks. The first includes the Academic Motivation Scale (AMS) validated in Brazil by Guimarães and Bzuneck (2008). This instrument consists of 30 questions, and it was established that the answer should vary on a continuous scale from 0 (strongly disagree) to 10 (strongly agree), and the respondent can place any number (from 0 to 10) with up to two spaces decimals. It is noteworthy that these questions allow to measure the continuum of the Theory of Self-determination that encompasses three groups: that of intrinsic motivation, extrinsic motivation and demotivation.

In the second block of the questionnaire, the Perceived Stress Scale, which is a translated and validated version (Luft et al., 2007) of the Perceived Stress Scale by Cohen et al. (1983), which is based on the cognitive approach and allows the measurement of an individual's stress level through situations considered stressful (Cohen et al. 1983). This instrument consists of 14 questions, which were answered by the students. Considering the occurrence of these situations, it was established that the answers should meet a continuous scale from 0 (never) to 10 (always), with the answer being able to have up to two decimal places. Thus, it was possible to obtain a score for each respondent, which could vary from 0 to 140 points, and thus, based on this score and adopting the procedures used by Faro (2013), stress was classified into four levels, being they low, medium, high and very high.

Finally, in the third block, we sought to identify some characteristics of the students (sex, shift, monthly family income, if they have professional experience, if they work or work in an internship, if they participate in academic activities, if they have already failed a discipline). With the organized questionnaire, a pre-test was carried out with 12 students and, subsequently, it was applied, carried out in person by the researchers themselves, who contacted the course professors previously, to obtain authorization to enter the classrooms. At the time of application, the researchers explained the objective of the research and delivered the Free and Informed Consent Term, afterwards the students who agreed to participate in the research answered the questionnaire, without any type of identification, guaranteeing the anonymity of the respondents. Finally, a total of 413 questionnaires were obtained, but 9 were discarded because they were considered invalid and, therefore, the study sample consisted of 404 respondents, which represent 47.14% of the total population.

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For the analysis of the collected data, initially, descriptive statistics were used, which allowed to characterize the respondents. Subsequently, to study the questions related to motivation, an exploratory factor analysis was carried out, which, according to Fávero, Belfiore, Silva and Chan (2009), allows to synthesize a wide variety of data, aiming to detect common factors.

Finally, multiple linear regression analysis was used, which allows to identify the relationship between a dependent variable and independent variables (Fávero et al., 2009). In this case, the stress score found was considered as a dependent variable and the characteristics of the students, as well as the values referring to the motivating factors formed by the factor analysis, as independent variables. It is noteworthy that all variables were inserted, having adopted the backward criterion, which allows the adjustment of the regression model, keeping the variables significant. The tests of normality (Shapiro-Wilk), independence (Durbin-Watson) and homogeneity (Barlett) were also performed to verify the assumptions of the model residues, and the existence of multicollinearity was also verified through the analysis of the factors of variance inflation (FVI). For this, the indication of Hair, Black, Babin & Tatham (2009) was adopted, according to which FVI <10 indicates non-multicollinearity.

4 RESULT ANALYSIS

The analysis of the results is segregated into three parts: Descriptive Data Analysis, Exploratory Factor Analysis and Regression Analysis. In the first part there is a description that made it possible to know the respondents' characteristics, as well as the stress level. In the second part, the motivational factors formed by the factor analysis were presented, which were measured by the Academic Motivation Scale. Finally, in the third part, motivational factors were used to verify their possible relationship with the stress variable perceived by students.

4.1 Data Descriptive Analysis

For the characterization of the respondents, a descriptive analysis of the variables was carried out: sex, professional experience, study shift, participation in academic activities, current work, failure in the course and family income. Table 1 presents the results obtained.

It is possible to verify that the majority of respondents (53.22%) are female, 73.26% already have professional experience, 57.43% work simultaneously with the graduation period and only 7.92% of the students are involved with academic activities. Such results are similar to those of previous studies also carried out with Accounting Sciences students (Borges et al., 2017; Silva et al., 2018).

Regarding the students' monthly family income, it is observed that more than half (53.46%) have income at levels 1 and 2, that is, they are classified within the lowest income range. It was also found that 48% of the undergraduate students have already failed a discipline during their academic career. It is noteworthy that the sample is composed of full-time and night shift students, who are attending the first to the last period of the course.

Table 2 shows the analysis related to the students' stress level, segregated by the characteristics shown in Table 1. It should be noted that the numbers in the total column differ, as some students did not answer all questions regarding the characteristics.

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Table 1
Characterization of Respondents

Sex		Professional Experience	
Male	46,53%	Yes	73,26%
Female	53,22%	No	26,24%
Did not answer	0,25%	Did not answer	0,50%
Total	100,00%	Total	100,00%
Shift		Participation in Academic Activities (PET, IC, Monitoring, Jr. Company, etc.)	
Full time	53,22%	Yes	7,92%
Night shift	46,04%	No	91,83%
Did not answer	0,74%	Did not answer	0,25%
Total	100,0%	Total	100,0%
Is working or is an intern?		Already failed in any subject during graduation?	
Yes	57,43%	Yes	48,02%
No	41,58%	No	51,24%
Did not answer	0,99%	Did not answer	0,74%
Total	100,00%	Total	100,00%
Income			
Level 1 - Up to 2 minimum salaries (up to R$ 1.996)			19,55%
Level 2 - From 2 to 4 minimum salaries (from R$ 1.996 to R$3.992)			33,91%
Level 3 - From 4 to 10 minimum salaries (from R$3.992 to R$9.980)			35,15%
Level 4 - From 10 to 20 minimum salaries (from R$9.980 to R$19.960)			7,92%
Level 5 - More than 20 minimum salaries (more than R$19.960)			2,97%
Total			100,00%

From the results shown in Table 2, it is possible to conclude that of the total sample, 185 undergraduates (45.79%) had a high level of stress, while the minority (4.79%) had a low level, these results being similar to found by Silva et al. (2018). When comparing the gender variable, it is observed that the high level is representative and more frequent among female students and, on the other hand, most male students (47.87%) have an average level of stress. Thus, it is noted that students are more stressed, which corroborates previous studies (Lameu et al., 2016; Silva et al., 2018), which also identified higher levels of stress in female people.

From the shift, it is also possible to notice some disparities, while, in the full time period, more than half of the students had a high level of stress, in the night shift, most had a medium level, but in previous studies there was no relationship between stress and study shift. Regarding the professional aspect, it shows that the segregated analysis of students who already have experience, work or develop academic activities points to similar results, since, in these three groups, most of the sample has a high level of stress. When comparing with the previous literature, there are some differences, since Sancovschi et al. (2009) noticed greater stress in students who are more involved with internship; Silva et al. (2018) found that students who work during graduation had a lower level of stress.

We also compared the level of stress between students who had already failed and those who did not, noting the predominance of high level in both cases and despite the close numbers there is a higher frequency of very high level in students with some disapproval. Finally, the income-based stress analysis shows that respondents at levels 1 and 2 (lower incomes) have the highest levels of high stress, with 49.37% and 50.36%, respectively. In contrast, respondents who perceive income at levels 3, 4 and 5 have a higher occurrence of average stress, being 44.37%, 43.75% and 41.67%, respectively. In a previous study, Silva et

al. (2018) found that income was related to stress, which was higher in students with lower incomes.

Table 2

Stress Level

Sex	Low		Medium		High		Very High		Total	
Female	6	2,79%	63	29,30%	107	49,77%	39	18,14%	215	100,00%
Male	13	6,91%	90	47,88%	78	41,49%	7	3,72%	188	100,00%
Shift										
Full time	11	5,12%	67	31,16%	109	50,70%	28	13,02%	215	100,00%
Night shift	8	4,30%	86	46,24%	74	39,78%	18	9,68%	186	100,00%
Professional Experience										
Yes	15	5,07%	114	38,51%	134	45,27%	33	11,15%	296	100,00%
No	4	3,77%	39	36,80%	50	47,17%	13	12,26%	106	100,00%
Is working or is an intern?										
Yes	8	3,45%	91	39,22%	105	45,26%	28	12,07%	232	100,00%
No	11	6,55%	62	36,90%	77	45,83%	18	10,71%	168	100,00%
Participated in academic activity										
Yes	1	3,13%	12	37,50%	15	46,88%	4	12,50%	32	100,00%
No	18	4,85%	142	38,27%	169	45,55%	42	11,32%	371	100,00%
Already failed in any subject during graduation?										
Yes	9	4,64%	73	37,63%	87	44,85%	25	12,89%	194	100,00%
No	10	4,83%	80	38,65%	96	46,38%	21	10,14%	207	100,00%
Income										
Level 1	5	6,33%	26	32,91%	39	49,37%	9	11,39%	79	100,00%
Level 2	5	3,65%	45	32,85%	69	50,36%	18	13,14%	137	100,00%
Level 3	4	2,82%	63	44,37%	60	42,25%	15	10,56%	142	100,00%
Level 4	4	12,50%	14	43,75%	12	37,50%	2	6,25%	32	100,00%
Level 5	1	8,33%	5	41,67%	4	33,33%	2	16,67%	12	100,00%
Total Sample	19	4,70%	154	38,12%	185	45,79%	46	11,39%	404	100,00%

4.2 Exploratory Factor Analysis

As it was mentioned in the methodology, the Academic Motivation Scale, adopted in the present study, covers 30 variables, having been chosen for factor analysis in order to group these variables according to the relationship identified among them. The factors generated grouped the variables by the identified factor loads that, in the present study, refer to student motivation.

However, before performing the factor analysis, the KMO (Kaiser-Meyer-Olkin) and Bartlett test was applied. The KMO test, in this study, resulted in 0.866, confirming the use of factor analysis. In addition to it, Bartlett's sphericity test was performed in order to certify the possibility that the correlation matrix is the identity matrix, which showed a significance of 0.000, which is a value less than 0.05, which also validates the treatment of data through factor analysis (Fávero et al., 2009).

To group the variables related to motivation and define the number of factors, the Varimax Rotation Method was used, as shown in Table 3.

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Table 3
Factor Analysis (Varimax rotation) - Motivation

Items	Factors	Explained Variance	Cronbac Alpha
1. Honestly, I don't know why I come to university. 7. I really feel like I'm wasting my time at the university. 9. I already had good reasons to come to university, but now I have doubts about continuing. 13. I don't see why I should come to the university. 16. I don't know, I don't understand what I'm doing at the university. 19. I don't see what difference it makes to come to university.	Factor 1: Desmotivation	14,247	,873
	Factor 2: Extrinsic Motivation by Introjected and External Regulation	9,262	,741
5. I come to the university to prove to myself that I am able to complete my course. 10. I come to show myself that I am an intelligent person.	Factor 3: Intrinsic Motivation	8,594	,816
14. I come to the university to get the diploma. 15. I come to university because when I am successful, I feel important. 20. Because I want to show myself that I can be successful in my studies.	Factor 4: Extrinsic Motivation by Integrated Regulation	7,448	,667
4. I come to the university for the pleasure I get when I get involved in debates with interesting professors. 17. I come because, for me, university is a pleasure.	Factor 5: Extrinsic Motivation by External Regulation	7,265	,744
21. Because I really enjoy coming to university. 23. I want to prevent people from seeing me as a careless / sloppy student. 24. I come to the university because attending classes is necessary for learning. 25. If attendance was not mandatory, few students would attend classes.	Factor 6: Extrinsic Motivation by Identified Regulation	6,965	,750
2. I come to the university because attendance is mandatory. 3. I come to the university to avoid being absent.	Factor 7: Extrinsic Motivation by External Regulation	6,470	,930
% Accumulated Variance 60,269			

Seven factors were identified that explain 60.26% of the total variation of the data, with all items having obtained favorable factor loads. To measure the level of internal consistency, Cronbach's Alpha was applied, which measures the correlation among responses in a questionnaire by analyzing the profile of the responses given by the respondents. All

factors had an acceptable level of internal consistency, noting that only factor 4 presented a coefficient below 0.70

4.3 Regression Analysis

The factors generated from the factor analysis were used in the regression test in order to identify the relationship between motivation and the dependent variable, level of stress. Additionally, sex, shift, work, academic activity, income, experience and failure were also included as independent variables. The regression results are shown in Table 4.

Table 4
Result of the regression model

Parameter	Estimate	Standard-error	T	Value-p	FVI
Intercept	62,7532	4,2933	14,617	<0,000	-
Female	13,4170	2,1733	6,173	0,000	1,04
Demotivation	0,4522	0,0985	4,589	0,000	1,19
Introjected motivation	0,2214	0,1022	2,166	0,030	1,20
Intrinsic motivation	-0,7330	0,1627	-4,504	0,000	1,30
Identified motivation	0,2264	0,1141	1,984	0,047	1,20
	Shapiro-Wilk	*Durbin-Watson*	*Barlett*	R^2	
value-p	0,0969	0,8649	0,2726	0,2333	

As shown in Table 4, the adjusted regression model was formed by the variables that made a significant contribution (significance level of 5%) in its constitution. It is worth mentioning that the assumptions of the residues were met, as evidenced by the Shapiro-Wilk, Durbin-Watson and Barlett tests, which analyzed the normality, independence and homogeneity of variance of the residues, respectively, it is highlighted that there is no multicollinearity between the variables (FVI <10).

From the results of the regression, it was found that H1 was confirmed, indicating that demotivation affects the students' stress level. The findings also showed the confirmation of H3, revealing that the intrinsic academic motivation is significantly and indirectly related to stress. H2 was partially confirmed, since of the five factors of extrinsic motivation, only two appear in the model showing a directly proportional relationship with the level of stress.

4.4 Result Discussion

It was verified by the exploratory factor analysis that the factors were characterized as recommended by the Continuum of self-determination, which are: Factor 1 'Demotivation'; Factor 2 'Extrinsic Motivation by Introjected and External Regulation'; Factor 3 'Intrinsic Motivation'; Factor 4 'Extrinsic Motivation by Integrated Regulation'; Factor 5 'Extrinsic Motivation by External Regulation'; Factor 6 'Extrinsic Motivation by Identified Regulation'; and Factor 7 'Extrinsic Motivation by External Regulation'.

It is also noteworthy that although there are six motivational groups in the self-determination continuum, in previous studies using factor analysis, it is possible that more than six factors are formed, as occurred in the present research in which seven factors were formed. It is noteworthy that the factors identified converge to those expressed in studies carried out with Accounting Sciences students by Borges et al. (2017) and Leal, Miranda and Carmo (2013). Table 5 shows the means identified for the factors.

The factor characterized 'demotivation' had a low average (1.57), indicating that the research participants do not identify themselves as academically unmotivated. The highest average was for the factor 'Extrinsic Motivation by Integrated Regulation', showing that

students are motivated aiming at personal benefits, but they do this in a more autonomous way compared to other types of extrinsic motivation (Guimarães & Bzuneck, 2008).

Table 5

Factor Averages

Factors	Average
F1- Demotivation	1,57
F2 - Extrinsic Motivation by Introjected and External Regulation	6,42
F3 - Intrinsic Motivation	5,22
F4 - Extrinsic Motivation by Integrated Regulation	7,76
F5- Extrinsic Motivation by External Regulation	1,94
F6 - Extrinsic Motivation by Identified Regulation	5,11
F7 - Extrinsic Motivation by External Regulation	3,51

From the model adjusted in the regression, he observed that most of the variables showed a directly proportional relationship with the level of stress. By analyzing the gender variable, it can be said that female students have 13.4 points more in the level of stress compared to male students. This result corroborates previous studies (Calais et al., 2007; Lameu et al., 2016; Silva et al., 2018) that also found greater stress in female students.

Among the variables related to motivation, it can be noted that demotivation was also directly related to stress, thus indicating that demotivated students are more stressed. It is understood that this finding converges to the Theory of Self-determination, since demotivated individuals show disinterest and lack of proactivity (Guimarães and Bzuneck, 2008), in addition demotivation is perceived as a frequent stressor in the perception of students (Bondan & Bardagi, 2008; Silva et al., 2018), has also been perceived (Baker, 2004) as an element that is negatively related to student stress and well-being indicators (Bailey & Phillips, 2015).

With regard to the extrinsic motivation group, it was found that the introjected regulation factor was directly related to stress, this result is divergent from that of Bailey & Phillips (2015), who did not identify extrinsic motivation relationships with indicators of well-being. In the sample investigated in the present study, the more students present this motivational factor, the greater the level of stress among them. As Lens et al. (2008), students with introjected motivation study to not feel guilty and, thus, rely on external factors to carry out their activities. Therefore, it is understood that the relationship found in the present study corroborates what the self-determination theory advocates, suggesting that, when motivated in an introjected way, the student tends to have a higher level of stress, as he may, for example, be more concerned with other people's opinions than with your own opinion.

Still within the scope of extrinsic motivation, a relationship between the identified regulatory factor and stress was also identified, showing that students with a greater predominance of this factor have greater stress. In this regard, it should be noted that subjects with motivation for identified regulation have a little more autonomy when compared, for example, with those who have introjected motivation, but are still stimulated by external factors (Lens et al., 2008). As it was found in the present study, despite the differences cited between the factors of extrinsic motivation, they have similar estimates in the regression, that is, extrinsically motivated students tend to have a higher level of stress.

Finally, it is important to highlight the intrinsic motivation, which showed an inversely proportional relationship with the stress level, indicating that students who feel more intrinsically motivated have a lower stress level, corroborating the findings of Baker (2004) and Huang et al. (2016). It is also evident that, from the perspective of intrinsic motivation, the study is perceived in a pleasant way, without pressure so, the student is more involved (Boruchovich & Bzuneck, 2004). From this result, it is possible to highlight the relevance of

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the student developing his own motivations so that he can complete his degree with less stress.

5 FINAL CONSIDERATIONS

In the present research, the relationship between the level of stress and the motivation for the study of students of Accounting Sciences from a Brazilian public higher education institution was investigated. To this end, a sample of 404 respondents was analyzed, most of them female, from the night shift and who already have professional experience and are working. It was found, in the researched sample, that 45.79% had a high level of stress and 11.39%, very high, as identified through the Perceived Stress Scale.

When comparing the level of stress, considering some characteristics, the highest frequency of stress in female students and students with lower family income stands out, as already identified in the literature (Silva et al., 2018). From these findings, it appears that this group is more vulnerable to the development of stress and, possibly, other psychological problems, as pointed out by Ribeiro et al. (2018) stress can affect students' quality of life. Thus, it is understood that students who presented a higher level of stress demand greater support during the university course.

Regarding motivation, it was verified, through factor analysis, the constitution of seven factors that converge to the literature that deals with the theme, having also observed that students have higher means of motivation in the factors' extrinsic motivation by integrated regulation 'and' extrinsic motivation by introjected and external regulation '. In contrast, the lowest average concerns the demotivation factor. Such results are in line with other surveys carried out with students in the Accounting area (Borges et al., 2017; Leal et al., 2013).

To analyze the relationship between students' motivation and stress, a regression model was used which identified that demotivation, introjected, identified and intrinsic motivation contribute to the prediction of the level of stress. As a result, it was also found that the relationship was negative only to the intrinsic motivation factor, indicating that intrinsically motivated students had a lower stress level, corroborating the study by Huang et al. (2016). Thus, it was found that the fact of belonging to the female sex shows the possibility of a higher level of stress.

The research findings portray the analysis of a single institution, but it is still understood that the relationships identified can be repeated in other institutions, which reinforces the relevance of the course managers, professors and even the students themselves to identify their motivational factors and the stress level. It is understood that this identification is a contribution, as it demonstrates to the agents involved in the educational process the need to transmit more guidance to students in their academic routine, seeking to make them feel more involved with their courses and possibly more motivated.

When considering the existing literature, the research also contributes, emphasizing the importance of university students to remain motivated so that they have the possibility to experience graduation with less likelihood of suffering with high levels of stress. Then, in practical terms, the research findings can support the realization of psychological support projects, monitoring and guidance for academic life, as well as clarifications on professional practice, it is understood that these can be ways of helping students during the completion of higher education.

Finally, some limitations are evidenced in the study, such as the fact that stress is affected by other variables as well as it can generate consequences that were not investigated in the analyzed sample, it should also be noted that the results found cannot be generalized.

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Thus, it is suggested that future studies be carried out, covering other elements that may affect students' motivation and stress and measuring possible impacts on their well-being or learning, in addition to the analysis of other public institutions and private ones that allow comparisons based on the analysis of institutional characteristics.

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Relação entre Motivação Acadêmica e o Estresse Percebido: um estudo com discentes de Ciências Contábeis

RESUMO

Objetivo*: investigar a relação entre a motivação acadêmica e o estresse percebido em graduandos do curso de Ciências Contábeis*

Método: *realizou-se a aplicação de um questionário aos estudantes do curso de Ciências Contábeis de uma instituição pública brasileira, obteve-se uma amostra de 404 respondentes. O questionário contemplou a Escala de Motivação Acadêmica, que foi analisada a partir da análise fatorial, possibilitando identificar os fatores motivacionais e a Escala de Estresse Percebido, que possibilitou identificar uma pontuação de estresse que foi separada em quatro níveis. Para testar a relação investigada utilizou-se um modelo de regressão linear, o qual considerou os fatores motivacionais e pontuação do estresse.*

Originalidade/Relevância: *o estudo relaciona o estresse e a motivação, duas variáveis que já foram apontadas como fatores que podem afetar a trajetória acadêmica, porém haviam sido investigadas nos cursos de Ciências Contábeis de maneira isolada.*

Resultados: *verificou-se a existência de relação direta do estresse com a desmotivação e dois grupos da motivação extrínseca (motivação introjetada e motivação identificada) e em contraposto identificou-se relação inversa com a motivação intrínseca. Além do mais identificou-se maior nível de estresse em estudantes do sexo feminino.*

Contribuições teóricas/metodológicas*: o estudo traz contribuições ao evidenciar que a motivação, a depender do seu tipo, pode afetar positivamente ou negativamente o nível de estresse dos discentes de Ciências Contábeis. Assim, ao considerar as características de cada grupo motivacional, entende-se que os achados da pesquisa corroboram a Teoria da Autodeterminação e estudos anteriores, e enfatizam a importância do acompanhamento dos discentes durante a graduação.*

Palavras-chave*: Motivação; Estresse; Estudantes; Ciências Contábeis*

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