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BEYOND THE LEDGER: INTER-ROLE CONFLICT AND WORK-LIFE BALANCE AMONG UNDERGRADUATE ACCOUNTING STUDENTS

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Abstract:

This study examines the determinants of perceived role conflict and its effect on work-life balance among Diploma in Accountancy students at Universiti Teknologi MARA, Perak Branch. It also explores the coping mechanisms and external support systems used by students to manage competing academic and non-academic responsibilities. Guided by Role Conflict Theory, this study employed a sequential explanatory mixed-methods design. Quantitative data were collected from 139 Diploma in Accountancy students and analysed using descriptive statistics and regression analysis through

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IBM SPSS Statistics Version 29. The qualitative phase involved semi-structured interviews with 15 purposively selected students, and the data were analysed using reflexive thematic analysis. Multiple regression analysis revealed that gender, part-time employment, and academic performance are the significant determinants of perceived role conflict. Part-time employment was the strongest predictor, followed by gender and academic performance. Simple linear regression further revealed that perceived role conflict had a significant negative effect on work-life balance. The qualitative findings identified three main themes: stress management strategies, challenges in balancing roles, and institutional support needs. The findings indicate that role conflict is a meaningful factor affecting students' work-life balance. Although students used personal coping strategies such as exercise, entertainment, and social support, they also experienced time pressure, sleep deprivation, and financial strain.

Keyword:

Academic Performance, Accounting Students, Coping Mechanisms, Part-Time Employment, Role Conflict, Work-Life Balance.



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Introduction

The balance between academic obligations and personal life has emerged as a defining institutional challenge in tertiary education, particularly for undergraduates enrolled in rigorous professional pathways such as accounting programme. Accounting programme is widely recognized as demanding, detail-oriented, and deadline-driven. The program's curriculum is technical that imposes a heavy cognitive load on students, which requires students to have systematic time management and capability of managing stress to cope with the demanding program. As students attempt to balance lectures, continuous assessments, professional internships, and personal obligations, achieving a sustainable work-life equilibrium presents a formidable challenge.

In contemporary higher education, the challenge of maintaining work-life balance is intensified by the growing complexity of students' roles. Nowadays, due to economic pressure, many undergraduates are no longer solely engaged in academic activities they may also undertake part-time employment to ease financial strain or to acquire early practical experience. While these external activities are pragmatically important, particularly for students facing financial difficulties, however they often compete with the limited time available for academic learning, social interaction, and adequate rest. Consequently, students find themselves overwhelmed with multiple tasks that need to be done simultaneously, thus causing rise to role conflict, fatigue, and psychological strain. Recent research has shown that college students often experience stress from academic, personal, and work demands and students who do not have

effective stress management resources might find it difficult to balance these demands (Graves et al., 2021). Likewise, Barbayannis et al. (2022) reported a significant association between academic stress and poorer mental well-being in college students, suggesting that academic demands might influence students' overall psychological functioning.

According to recent research, the strain of this academic function was growing. Nor et al. (2019) conducted empirical study and found that an astonishing 92.4% of Malaysian accounting undergraduates experience significant stress. The research identified excessive workloads, challenging evaluations, and subject complexity as primary contributors to stress. Abdullah, Ali, and Alam (2024) also assert that academic stress markedly impairs mental well-being and learning effectiveness, leading to considerable burnout in the absence of robust institutional support systems. This is particularly applicable to accounting students, as the curriculum necessitates continuous involvement with quantitative, technical, and time-sensitive tasks. Undergraduate accounting students could encounter role conflict when their academic obligations clash with professional commitments, familial expectations, leadership duties, or personal recuperation needs.

Role Conflict Theory posits that individuals experience stress when the demands of multiple roles are in conflict or when they do not have the resources to meet the demands of multiple roles (Kahn et al., 1964). In the case of the student, this conflict may occur when the time and energy required for one role conflict with the completion of another role. For example, a student working part-time might find it difficult to attend classes, complete assignments, get enough rest, and maintain social relationships. In the same way, students who work hard to achieve the academic excellence may feel additional pressure if academic demands conflict with other duties.

The current study examined the prevalence of Inter-Role Conflict among accounting undergraduates explained by Role Conflict Theory (Kahn et al., 1964). Kahn et al., (1964) states that incompatible demands lead to psychological strain and emotional exhaustion when a person holds more than one position at the same time. This theory directly manifests as inter-role conflict for an accounting undergraduate student. Factors such as time commitments, pressures to maintain high academic achievement directly collide with the burdens of being a part-time employee, a student leader, or an active family member, which carries distinct expectations, and when these roles compete for the student's limited time and energy, structural role overload occurs.

Despite growing literature on student stress and well-being, several important gaps remain. First, previous studies have primarily examined academic stress or mental health outcomes, with limited attention given to role conflict as a distinct construct among accounting students. Second, existing evidence largely originates from Western contexts, creating a need for further investigation within Malaysian higher education institutions where cultural expectations, family obligations, and financial pressures may differ substantially. Third, most studies have adopted quantitative approaches, providing limited understanding of how students actively cope with competing role demands. Finally, little is known regarding how academic performance, part-time employment, and gender simultaneously influence role conflict and subsequently affect students' work-life balance. This study addresses these theoretical, contextual, and methodological gaps through a sequential explanatory mixed-methods design. Although work-life balance has been widely examined in employment settings (e.g., Greenhaus & Allen 2011), limited attention has been given to how undergraduate students experience role

conflict and how such conflict affects their work-life balance. This gap is important because students in professional programme often manage multiple roles before entering full-time employment. Understanding the determinants of role conflict among accounting students can therefore provide useful insights for designing institutional support, academic flexibility, peer mentoring, and coping-related interventions. Thus, this study examines the determinants of role conflict and its effect on work-life balance among Diploma in Accountancy students at Universiti Teknologi MARA, Perak Branch. Specifically, the study investigates whether gender, part-time employment, and academic performance influence role conflict, and whether role conflict affects students' perceived work-life balance. In addition, the study explores the coping mechanisms and external support systems used by students to navigate role conflict.

Specifically, this study aims to:

- (i) investigate whether gender, part-time employment, and academic performance influence role conflict among Diploma in Accountancy students.
- (ii) examine the effect of role conflict to work-life balance among Diploma in Accountancy students.
- (iii) investigate the coping mechanisms and external support systems utilized by Diploma in Accountancy students to navigate role conflict

Literature Review and Hypothesis Development

Role Conflict and Work-Life Balance Among University Students

Work-life balance refers to the degree to which an individual can meet the demands of many life domains and be content and feel well in those domains (Greenhaus & Allen, 2011). The notion has been examined in the context of employment in a traditional way, but it became increasingly significant in the higher education as the university students are not limited to academic tasks only. Students sometimes have many responsibilities simultaneously: they are learners, part-time employees, student leaders, family members, and members of social communities. These functions may overlap and compete for finite resources such as time, energy, attention, and emotional capability. This increases the chance of role conflict and reduces work-life balance.

Role Conflict Theory provides the theoretical foundation for understanding this issue. Kahn et al. (1964) described role conflict as a condition where roles relate to conflicting expectations and thus make it difficult for an individual to satisfy the demands of all roles at the same time. Conflict can emerge in higher education when academic demands conflict with work demands, family expectations, leadership responsibilities, or personal needs for self-care. This circumstance is especially pertinent for accounting students whose programs are often marked by technical material, cumulative exams, tight deadlines and high-performance expectations. Accounting education is intrinsically intense, with accounting students often suffering from stress, emotional tiredness, and academic pressure (Nor et al., 2019; Abdullah et al., 2024).

Recent literature further supports the argument that academic and non-academic demands can adversely affect student well-being. Barbayannis et al. (2022) found that academic stress was significantly associated with poorer mental well-being among college students. Similarly, Cobo-Rendón et al. (2020) reported that psychological well-being and self-efficacy were

closely related to students' academic experiences and adjustment in higher education. These findings suggest that when students have trouble managing academic, employment, and personal responsibilities, their perceived balance and well-being may be compromised. Therefore, role conflict is an important explanatory construct in understanding work-life balance among Diploma in Accountancy students.

Gender and Role Conflict

Gender has been found to be an essential element affecting students' experience of role conflict. For female students, juggling academic, personal and social commitments might be more difficult due to gendered expectations and caring responsibilities. Recent empirical evidence suggests that female students at universities frequently report higher levels of perceived stress and may use different ways to cope than their male counterparts. Graves et al. (2021) reported substantial gender disparities in perceived stress and coping among college students with female students reporting higher levels of stress. Similarly, Barbayannis et al. (2022) showed that academic stress varies between groups of students and is linked to worse mental well-being.

These findings suggest that gender may influence how students perceive, experience, and respond to competing role demands. In the context of Diploma in Accountancy students, female students may experience higher role conflict when academic responsibilities coincide with family obligations, social expectations, or limited restorative personal time. Since access to personal recovery time is an important resource for maintaining well-being, gender-based differences in role expectations may contribute to different levels of role conflict. Accordingly, the following hypothesis is proposed:

H1: Gender significantly influences role conflict among Diploma in Accountancy students.

Part-Time Employment and Role Conflict

Financial difficulties and increasing college fees, as well as a desire to get early job experience, have led to an increasing number of university students in part-time employment. Paid employment may provide financial support, employability skills and personal discipline but may also introduce additional role demands that compete with academic demands. Part-time jobs for students are typically a matter of balancing between classes, assignments, exams, working at their job, resting and other personal commitments within a limited period. Work commitments that coincide with academic responsibilities might give rise to a time-based conflict and a strain-based conflict.

Previous studies have indicated that students working part-time jobs often struggle to dedicate sufficient time to academic work, sleep, and social activities (Al Azis & Yusanti, 2021; Sakdiyeh et al., 2023). Work-school conflict is relevant for understanding how students manage employment and academic obligations (McNall & Michel, 2011). These studies indicate that work duties may be related to higher role strain and conflict between the student and worker roles.

Undergraduate students may have role conflicts in terms of part-time job. Work commitments may conflict with academic tasks, rest or personal responsibilities. According to Role Conflict Theory, students who are playing the learner and employee roles concurrently are likely to feel

higher incompatibility between role expectations than students who are not working part-time. Thus, the following hypothesis is proposed:

H2: Part-time employment significantly influences role conflict among Diploma in Accountancy students.

Academic Performance and Role Conflict

Academic performance is another important factor that may influence students' experience of role conflict. Students who work hard to succeed well academically tend to spend a lot of time and energy researching, doing assignments, studying for tests, and fulfilling academic expectations. These demands might create the possibility of conflict when students are simultaneously employed, engaged in leadership activities, family commitments, or other personal responsibilities.

High pressure can influence both high achieving and lower achieving students, but in different ways. High-achieving students may face role conflict owing to self-imposed expectations, a desire to continue good performance, and pressure to retain academic standing. Conversely, students with poorer academic achievement may suffer stressors associated with concerns about development, future job opportunities and academic challenges. Barbayannis et al. (2022) observed that academic stress was related to poorer mental well-being among college students. Cobo-Rendón et al. (2020) identified the association between psychological well-being, self-efficacy, and academic success among undergraduate students. Therefore, it is expected that academic achievement will affect the extent of role conflict faced by Diploma in Accountancy students. The following hypothesis is proposed:

H3: Academic performance significantly influences role conflict among Diploma in Accountancy students.

Role Conflict and Work-Life Balance

The relationship between role conflict and work-life balance has been extensively examined in the literature. Role Conflict Theory states that stress arises when the expectations of several roles are incompatible or exceed the resources available, thus diminishing the capacity to meet responsibilities in different life areas (Kahn et al., 1964). The likelihood of suffering role conflict is greater when people are asked to fulfil competing demands from academic, employment, family, and social obligations simultaneously.

In higher education settings students often simultaneously assume many roles as learner, employee, student leader, family member, and friend. Managing these obligations simultaneously often imposes competing demands on students' limited time, energy, and psychological resources. Recent research has linked work-study conflict and other types of inter-role conflict to reduced life satisfaction, poor well-being, and challenges with balancing several life domains. Work-study conflict has been linked to increased levels of psychological strain and academic burnout, as well as challenges in efficiently balancing academic and personal duties.

The negative impacts of role conflict are not just on academic performance, but also on students' overall well-being. Indeed, students who are subjected to ongoing demands connected to their roles are more likely to have mental health concerns and a decrease in well-being, especially if support mechanisms are not sufficient (Pointon-Haas et al., 2024). Moreover,

Wilson Fadiji and Eloff (2024) observed that students' well-being is highly related to their ability to manage academic obligations and the presence of supportive services within the university setting. These results show that ongoing role conflict may reduce students' ability to devote sufficient time to personal activities, social interactions, rest, and self-care, and in turn, influence their work-life balance beliefs.

The role conflict issue may be prominent among accounting students, whose academic programs are characterised by extensive coursework, cumulative exams and demanding performance expectations. As competing academic and non-academic pressures build, students may find it increasingly challenging to maintain the balance between different life domains. Therefore, larger levels of role conflict are projected to decrease students' perceived work-life balance in line with Role Conflict Theory. The following hypothesis is proposed:

H4: Role conflict significantly affects work-life balance among Diploma in Accountancy students.

Coping Mechanisms and External Support Systems

Role conflict may not always have negative consequences, as students adopt a range of coping methods and support structures to manage opposing demands. Common coping mechanisms employed by university students include physical exercise, leisure activities, social engagement, religious practices and disciplined time-management skills. Studies have found that adaptive coping methods can help reduce emotional tiredness and increase resilience when students face role-related problems (Farisandy et al., 2023). Self-compassion has been found as a protective feature that helps students cope with academic difficulties and disappointments more effectively.

External support systems also play a crucial role in mitigating the negative impacts of role conflict and to the promotion of student well-being. These support systems may include family support, peer networks, mentoring partnerships, academic advising services, counselling support and helpful lecturers. Emerging data suggests that peer mentoring and peer-learning efforts are helping to reduce student stress and anxiety and promote a greater sense of belonging and social connectedness (Pointon-Haas et al., 2024). Also, mentoring connections were demonstrated to boost students' psychological well-being and work-life balance thru increased self-efficacy and emotional and intellectual support (Haider & Dasti, 2021). For example, in higher education contexts, academic support structures such as approachable advisers, receptive teachers, and peer support have been shown to be vital for student wellbeing and academic involvement (Wilson Fadiji & Eloff, 2024). Taken together, these data show that institutional and interpersonal support structures are important resources for students to manage competing job expectations, develop resilience, and maintain a healthier work-life balance. It is also important to understand how the Diploma in Accountancy students use these resources in formulating effective interventions in institutions toward student's well-being and academic achievement.

Conceptual Framework

This study is based on Role Conflict Theory (Kahn et al., 1964) that gives a strong analytical basis to explore how undergraduate accounting students perceive, cope and deal with conflicting demands of several life domains. When an individual is confronted simultaneously with incompatible role pressures, such that compliance with the demands of one role directly

interferes with conformity to another, psychological strain, emotional tiredness and decreased well-being result, according to Kahn et al. (1964). Such expectations for accounting diploma undergraduates are a consequence of holding several and often contradictory responsibilities such as being full-time students, part-time employees, student organization leaders, and active family members. To explore the RO1 and RO2 of this study the conceptual framework has been developed on the foundation of Role Conflict Theory as depicted in Figure 1.

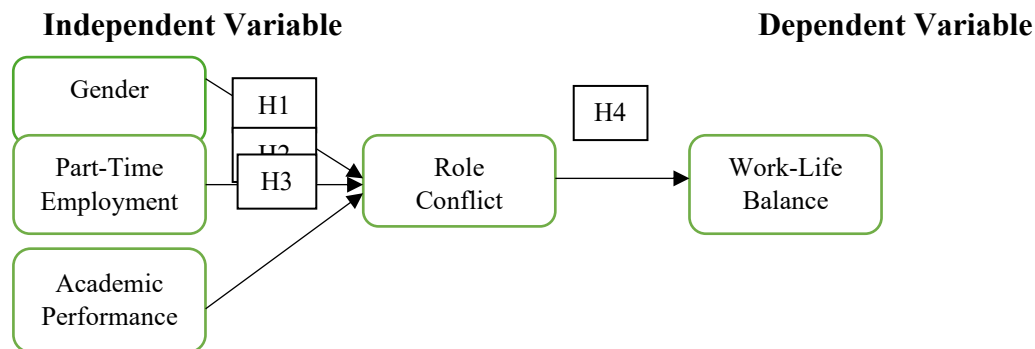


Figure 1: Conceptual Framework

Role Conflict Theory describes the strain associated with conflicting role expectations, but Conservation of Resources (COR) Theory (Hobfoll, 1989) adds to our understanding of why that strain could influence students' work-life balance negatively. COR Theory says that people have limited resources like as time, energy, attention, and emotional capacity. Stress arises when these resources are threatened, exhausted or inadequate to meet environmental demands. Simultaneous academic, career, family and social roles for accounting students may require large personal resources, raise the perceived role conflict and decrease their capacity to achieve work-life balance. By bringing together COR Theory and Role Conflict Theory, it provides a more thorough account for how competing role demands lead to reduced well-being and balance.

Methodologies

Research Design

This study employed a sequential explanatory mixed-methods design to investigate the determinants contributing to role conflict and its influence on work-life balance among Diploma in Accountancy students. The mixed-methods approach was selected because it enables researchers to obtain a comprehensive understanding of complex social phenomena by integrating quantitative and qualitative evidence (Creswell & Plano Clark, 2018). More specifically, the quantitative phase was designed to examine the relationships between gender, part-time employment, academic performance, role conflict, and work-life balance, whereas the qualitative phase explored the coping mechanisms and external support systems utilized by students to manage competing role demands. Accordingly, the quantitative phase addressed RO1 and RO2, whereas the qualitative phase addressed RO3.

Sampling and Data Collection

The target population of this study comprised 1,232 students enrolled in the Diploma in Accountancy (AC110) programme at Universiti Teknologi MARA (UiTM) Perak Branch, Tapah Campus. The programme was selected because accounting education is characterised by intensive academic requirements, including continuous assessments, examinations, project work, and stringent performance expectations. In addition to academic responsibilities, students may also assume other roles such as part-time employees, student leaders, family members, and active participants in extracurricular activities. The concurrent management of these responsibilities may contribute to role conflict and subsequently affect students' work-life balance.

A total of 139 usable responses were obtained, representing an effective response rate of approximately 11.3%. Although response rates for public university student surveys are frequently modest, the sample size was well within statistical standards and power assumptions needed to construct strong multi-variable inferential regression models. The second phase involved taking a purposeful sample of students from the survey respondents who had relevant experience in managing academic, job, or leadership obligations. For further insights into students' coping mechanisms and support systems, semi-structured interviews were performed with 15 students. Data gathering continued until thematic saturation was reached where no further themes or meaningful insights emerging from the interviews. Data saturation was deemed to be reached when no new themes, perspectives or insights arose from further interviews (Braun & Clarke, 2022).

Data collection was conducted between May and June 2025. In the first phase, the questionnaires were circulated electronically through institutional communication platforms and student representatives. Participation was voluntary and informed consent was obtained from all respondents before participation. At the end of the survey, respondents were invited to participate in follow-up interviews. In the second phase, students who were willing to participate and had experience juggling many duties were purposefully picked. Interviews were performed face to face or through an online platform as per respondent option and lasted roughly 15 to 20 minutes. All interviews were audiotaped with informed consent and transcribed verbatim for analysis.

Ethical Considerations

Ethical practices were strictly observed across all stages of the research process. Participation remained entirely voluntary, and respondents retained the right to withdraw from the study at any point without penalty. Absolute anonymity and confidentiality were guaranteed; all personally identifiable institutional markers were removed during data curation, and numerical codes were assigned to transcripts. Collected data were stored securely and used solely for academic publication purposes. The study design, instruments, and field protocols adhered to the ethical guidelines for educational research outlined by the British Educational Research Association (BERA, 2024).

Reliability and Validity Assessment

Reliability and validity analyses were performed prior to hypothesis testing. Internal consistency reliability was determined using Cronbach's alpha coefficients. The results revealed satisfactory reliability for all the constructs as the values were above the recommended level of 0.70 (Hair et al., 2022). To assess the content validity of the instrument, it was reviewed

by three academic experts in the areas of accounting education and organisational behaviour. Minor phrasing changes were made for clarity and contextual relevance. A pilot study involving 30 Diploma students was conducted to assess instrument clarity and reliability before the main data collection.

Regression Diagnostic Tests

Prior to hypothesis testing, regression diagnostic tests were conducted and all assumptions were satisfied. Multicollinearity was not a concern, with VIF values below 5.0 and tolerance values above 0.20. Residuals were approximately normally distributed, homoscedasticity was supported by the random scatter of residuals, and the Durbin–Watson statistic of 1.92 indicated no serious autocorrelation. These results confirm the suitability of the data for regression analysis.

Findings and Discussion

Descriptive Analysis of Sample and Variables

To understand the demographic profile and baseline behaviors of the undergraduate accounting students enrolled in the Diploma in Accountancy (AC110) program at Universiti Teknologi MARA (UiTM) Perak Branch, Tapah Campus, descriptive statistical analysis was performed. A total of 139 students from the Diploma in Accountancy participated in the survey. As shown in Table 1, descriptive statistics revealed that majority of the respondents are female students ($M = 0.71$, $SD = 0.42$), indicating that about 71% of respondents were female. Only a small proportion of students were involved in part-time employment, with a mean of 0.09 ($SD = 0.28$), suggesting that about 9% of respondents had a part-time job.

Table 1: Descriptive Statistics of the Variables

Variable	Min	Max	Mean	SD
Gender (0=Male, 1=Female)	0.00	1.00	0.71	0.45
Part-Time Job (0=No, 1=Yes)	0.00	1.00	0.09	0.28
Academic Performance (CGPA)	1.00	4.00	3.48	0.71
Perceived Role Conflict	1.00	5.00	3.54	0.57
Work-Life Balance	1.00	5.00	3.22	0.76

Note: N= 139

The mean score for academic performance was 3.48 (SD = 0.71), indicating that respondents generally had relatively good academic standing. Perceived role conflict recorded a mean of 3.54 (SD = 0.57), which is above the midpoint of the scale. This suggests that students experienced a moderately high level of role conflict, meaning they faced some difficulty managing academic and non-academic responsibilities. Meanwhile, work-life balance recorded a mean score of 3.22 (SD = 0.76), indicating a moderate level of work-life balance. This suggests that although students were able to maintain some balance, managing academic demands together with personal and other responsibilities remained a challenge.

Overall, the descriptive findings suggest that Diploma in Accountancy students demonstrated generally good academic performance. However, they also reported a noticeable level of role conflict, indicating challenges in managing academic and non-academic responsibilities. Their work-life balance was at a moderate level, suggesting that competing role demands may influence their ability to balance studies, personal life, and other commitments.

Regression Analysis and Hypotheses Testing

To empirically test the hypotheses, a two-stage regression analysis was conducted using IBM SPSS Statistics Version 29. The first stage utilized multiple linear regression to examine the structural influences of Gender (H1), Part-Time Employment (H2), and Academic Performance (H3) on the primary outcome, Role Conflict. The second stage conducted to test H4, simple linear regression was conducted to determine the extent to which perceived role conflict predicts work-life balance among Diploma in Accountancy students.

The first stage of regression analysis shows that the regression model significantly predicted perceived role conflict among Diploma in Accountancy students, $F(3, 135) = 17.84$, $p < .001$, with $R^2 = .284$ and Adjusted $R^2 = .268$ as shown in Table 2. This indicates that gender, part-time employment, and academic performance collectively explained 28.4% of the variance in perceived role conflict.

Table 2: Multiple Linear Regression Results for Predicting Perceived Role Conflict

Predictor Variable	Unstandardize d B	Std. Error	Standardiz ed Beta (β)	t-statistic	p-value
(Constant)	2.115	0.284	—	7.447	< .001
Gender (0 = Male, 1 = Female)	0.342	0.130	0.212	2.631	.009
Part-Time Employment (0 = No, 1 = Yes)	0.724	0.147	0.385	4.925	< .001

Academic Performance (CGPA)	0.218	0.101	0.179	2.158	.033
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Note: $N=139$, $R^2 = .284$; Adjusted $R^2 = .268$; Model $F(3, 135) = 17.84$, $p < .001$.

The results showed that gender, part-time work, and academic achievement explained a significant proportion of variance in perceived role conflict. This finding reveals that the proposed set of predictors significantly explains the role conflict of Diploma in Accountancy students. The model explained 28.4% of the variance in perceived role conflict ($R^2 = .284$). This demonstrates that gender, part-time employment and academic performance together accounted for about 28.4% of the variance in students' reported role conflict.

Gender was found to be a significant positive predictor of perceived role conflict, $B = 0.342$, $\beta = 0.212$, $t = 2.631$, $p = .009$. Controlling for part-time employment and academic performance, the outcome suggests that female students reported more perceived role conflict than male students. Female students reported substantially more role conflict than male students. One possible explanation is that female students may be subject to higher social and familial obligations around caregiving, emotional support and relationship maintenance, in addition to academic pressures. This may increase competition for scarce personal resources among female students and thus, increase their perception of role conflict. Furthermore, this finding is consistent with previous evidence showing that female college students often report higher levels of perceived stress and different coping patterns compared with male students (Graves et al., 2021). Female students reported higher stress levels than male students and differed in their usage of coping methods (Graves et al., 2021). Additionally, Barbayannis et al. (2022) revealed that women reported higher academic stress than men, indicating that gender remains a significant consideration in evaluating students' stress and well-being experiences. Therefore, H1 was supported.

Part-time employment emerged as the strongest predictor of perceived role conflict, $B = 0.724$, $\beta = 0.385$, $t = 4.925$, $p < .001$. The finding suggests that students working part-time reported much more role conflict than students not engaged in paid jobs. Thus, employment creates extra role demands that directly conflict with academic demands for limiting resources such as time, attention, and energy. Employment responsibilities may also exacerbate resource depletion and enhance the mismatch between student and worker roles, as accounting students already take demanding courses and are often assessed. The substantially greater standardised beta value suggests that part-time work had the biggest effect among the three variables. This finding is theoretically consistent with the work-school conflict literature, which explains that employed students must negotiate competing demands between work and academic roles. McNall and Michel (2011), for example, examined employed college students and found that work-school conflict was negatively related to school performance, highlighting the difficulty students may face when managing both employment and study responsibilities. Thus, H2 was supported.

Academic performance also significantly predicted perceived role conflict, $B = 0.218$, $\beta = 0.179$, $t = 2.158$, $p = .033$. The positive coefficient suggests that students with greater CGPA were likely to experience higher role conflict. This implies that better-performing students academically might feel more pressure to maintain their academic achievement, in addition to

non-academic obligations. This conclusion is consistent with recent data showing academic stress significantly relates to worse student well-being, and academic expectations, workload, tests, and academic self-perceptions are important stressors among college students (Barbayannis et al., 2022). Hence H3 was supported.

Findings of the first stage provide an empirical support to the proposed hypotheses. Gender, part-time work, and academic success were all significant predictors of perceived role conflict, with part-time work having the greatest impact. Results show that students in the Diploma in Accountancy program experience role conflict not just from academic obligations but also from their overall living situation, especially their work commitments and gender inequalities between handling competing demands. However, the model only explained 28.4% of the variance in role conflict. Other factors such as family responsibilities, leadership involvement, time-management ability, financial pressure, peer support and institutional support may also contribute to students' experience of role conflict and should be considered in future research.

The second stage of regression analysis evaluates the effect of perceived role conflict on students' work-life balance, focusing on how competing role demands influence their ability to manage academic and personal responsibilities. The simple linear regression analysis depicted in Table 3 revealed that perceived role conflict had a significant negative effect on work-life balance among Diploma in Accountancy students. The overall regression model was statistically significant, $F(1,137) = 96.65$, $p < .001$, indicating that perceived role conflict significantly explained variation in students' work-life balance. The model accounted for 41.2% of the variance in work-life balance ($R^2 = .412$), suggesting that role conflict is a substantial predictor of students' perceived ability to balance academic and non-academic responsibilities.

Table 3: Simple Linear Regression Results for Explaining Work-Life Balance

Predictor Variable	Unstandardized B	Std. Error	Standardized Beta (β)	t-statistic	p-value
(Constant)	4.621	0.226	—	20.447	< .001
Perceived Role Conflict	-0.580	0.059	-0.642	-9.831	< .001

Note: $R^2 = .412$; Adjusted $R^2 = .408$; Model $F(1, 137) = 96.65$, $p < .001$.

The regression coefficient showed that perceived role conflict negatively predicted work-life balance, $B = -0.580$, $\beta = -0.642$, $t = -9.831$, $p < .001$. This indicates that for every one-unit increase in perceived role conflict, students' work-life balance decreased by 0.580 units. The standardized beta value further suggests a strong negative relationship between the two variables. Therefore, H4 was supported.

This result is consistent with Role Conflict Theory, which describes how strain arises in individuals when expectations from various roles are conflicting or difficult to meet at the same time (Kahn et al., 1964). In the case of the Diploma in Accountancy students, the role conflict could be among academic commitments, work responsibilities, family responsibilities, leadership roles and personal recovery requirements. Where students have to balance these competing demands with limited time, energy and emotional resources, this is likely to result in a loss in their capacity to maintain a satisfactory work-life balance.

The finding is also consistent with prior study on student well-being. Barbayannis et al. (2022) revealed a strong association between academic stress and low mental well-being among students in college, demonstrating that academic pressure can have a negative impact on students' overall life functioning. Similarly, Graves et al. (2021) indicated that undergraduate students commonly experience stress from academic, personal, and work-related domains, and that inadequate ability to manage stress may impede their ability to balance these responsibilities. Additionally, work-school conflict study has indicated that students who juggle the demands of both academic and job roles may encounter opposing demands that influence their academic attitudes, performance, and well-being (Butler, 2007; McNall & Michel, 2011).

Generally, the finding indicates that the perceived role conflict is one of the main factors affecting the work-life balance among the Diploma in Accountancy students. The strong negative coefficient indicates that students who experience greater conflict between academic and non-academic roles are less likely to report satisfactory work-life balance. This finding underscores the importance of institutional support mechanisms, such as academic advising, flexible learning support, peer mentoring, time-management workshops, and counselling services, to help students manage competing role demands more effectively.

Table 4: Summary of Hypotheses Testing Results

Hypothesis	Relationship	Beta (β)	p-value	Decision
H1	Gender → Role Conflict	0.212	.009	Supported
H2	Part-Time Emp. → Role Conflict	0.385	<.001	Supported
H3	Academic Perf. → Role Conflict	0.179	.033	Supported
H4	Role Conflict → Work-Life Balance	-0.642	<.001	Supported

Qualitative Phase Analysis and Thematic Findings

Reflexive Thematic Analysis

To address the third research objective (RO3) which is to investigate the coping mechanisms and external support systems utilized by Diploma in Accountancy students, a reflexive thematic analysis was performed following the six-phase framework established by Braun and Clarke (2022). This phase examined the lived experiences of 15 purposively selected accounting students who completed semi-structured interviews lasting 15 to 20 minutes. The reflexive thematic analysis provided deeper insight into how Diploma in Accountancy students experienced and managed role conflict. Three major themes emerged from the interviews that are (i) stress management strategies, (ii) challenges in balancing roles, and (iii) institutional support needs. Collectively, these themes suggest that students were not passive recipients of academic and non-academic pressures; rather, they actively attempted to manage competing role demands through personal coping strategies and informal support systems. Table 4 depicted thematic analysis of students' responses revealed the three major themes.

Table 5: Thematic Coding Matrix of Qualitative Responses

Theme	Code	Sample Quote
Stress Management Strategies	Exercise & Sports	"I usually go for a jog or play badminton with friends to release tension."
	Talking Friends/Family	to "I talk to my mom or close friend when I feel overwhelmed."
	Entertainment (Music/Social Media)	"I listen to music or scroll TikTok when I'm tired."
Challenges in Balancing Roles	Time Management Issues	"Trying to balance all is overwhelming."
	Sleep Deprivation	"Not enough sleep because assignments and classes clash with my job."
	Financial Pressure	"I have to work part-time to support myself and it's hard to focus."
Institutional Support Needs	Peer Support System	"Maybe a small support system of people who like to study together can help."
	Time Management Workshops	"Workshops on how to manage time better would help a lot."
	Lecturer Empathy & Flexibility	"I hope lecturers can be more understanding about deadlines."

Note. Quotes are paraphrased or anonymized for clarity.

Theme1: Stress Management Strategies

The first theme, stress management strategies, shows that students relied on both behavioural and relational coping mechanisms to manage role-related strain. Activities such as jogging, playing badminton, listening to music, using social media, and talking to friends or family were used to reduce stress and restore emotional stability. These strategies reflect students' attempts to create psychological distance from academic pressure and regain a sense of control over their daily responsibilities. This finding is consistent with Graves et al. (2021), who reported that college students are required to manage stressors arising from academic, personal, and sometimes work-related domains, and that inadequate stress-management skills may make it difficult for students to balance these responsibilities. In this study, coping strategies appeared to function as short-term protective mechanisms that helped students maintain resilience despite competing academic and personal demands.

Theme 2: Challenges in Balancing Roles

The second theme, balancing role issues, addresses the practical difficulties students had in managing various duties. They typically mentioned difficulties in time management, lack of sleep, and financial pressure as important challenges. The results indicate that role conflict of accounting students is closely associated with the shortage of time, energy and financial resources. Students who reported conflicts between assignments, classes and part-time work stated having trouble getting enough rest and retaining academic focus. This result is consistent with Role Conflict Theory, which argues that strain results from the tension caused by contradictory expectations across numerous roles (Kahn et al., 1964). This also aligns with Barbayannis et al. (2022) who reported that academic stress is significantly connected with poorer mental well-being among college students. In the present study, role conflict was not merely an abstract psychological experience but was reflected in actual issues such disturbed sleep, clashing schedules and financial necessity.

Theme 3: Institutional Support Needs

The third theme is institutional support needs, which suggests students believed support from peers, instructors and the institution was critical for them to be able to manage role conflict. Students said they needed peer support systems, time management seminars and more empathy and flexibility from lecturers. The results imply that students need emotional and academic help to cope with the demands of accounting program. Peer support may help students feel less alienated, and time management classes may enable them to organise their academic and non-academic duties. Lecturer empathy and flexibility are vital also, as helpful communication and reasonable academic standards may lower unneeded strain. This view is consistent with the findings of Wilson Fadiji and Eloff (2024) that student well-being in higher education is directly linked to academic assistance, peer to peer support, lecturer communication and accessible institutional resources.

Overall, the qualitative findings complement the quantitative results by explaining how students experience role conflict in their daily lives. While the quantitative analysis established the statistical relationship between role conflict and work-life balance, the qualitative findings reveal the lived experiences behind this relationship. Students experienced role conflict through time pressure, fatigue, financial strain, and difficulty maintaining personal well-being. At the same time, they attempted to cope through exercise, social interaction, entertainment, and family support. However, the expressed need for peer support, time-management training, and lecturer flexibility suggests that role conflict should not be treated solely as an individual

problem. Instead, it should also be addressed through institutional strategies that support students' academic, emotional, and social well-being.

This study extends Role Conflict Theory to the context of accounting education and contributes to the literature by establishing that role conflict is an important mechanism that shapes students' work-life balance. Based on Conservation of Resources (COR) Theory, the study also offers a resource-based explanation for how competing academic and non-academic pressures drain students' finite resources and thus undermine their ability to balance life domains. Furthermore, the results reveal that part-time job is the most significant antecedent of role conflict, indicating the significance of resource rivalry beyond academic requirements. Moreover, the sequential explanatory mixed-methods design of this study adds to the existing body of literature by providing qualitative insights into the coping mechanisms and support structures students utilise to cope with role-related pressure.

The findings of this study offer several practical implications for higher education institutions. Universities should proactively identify students who are at greater risk of experiencing role conflict, particularly those engaged in part-time employment, and provide targeted support mechanisms. Accounting faculties may enhance student well-being through better workload coordination, flexible consultation arrangements, and strengthened academic advising services. In addition, student affairs departments should offer structured treatments, for example time-management seminars, peer mentorship programs and stress-management training, to assist students in coping more effectively with competing demands. Lecturers can also contribute to a more supportive and empathic learning atmosphere through acknowledging that students' academic challenges may be due to various role duties, rather than lack of commitment.

Conclusion

This study examined the determinants of perceived role conflict and its impact on work-life balance and to investigate the coping strategies and external support system used among Diploma in Accountancy students at Universiti Teknologi MARA, Perak Branch. This study, based on Role Conflict Theory, explored the impact of gender, part-time job, and academic achievement on perceived role conflict, and the impact of role conflict on students' work-life balance. The findings provide empirical support for the proposed conceptual framework, as all four hypotheses were supported.

Descriptive findings indicated that the respondents generally reported good academic achievement but suffered a somewhat high level of perceived role conflict and a moderate level of work-life balance. This demonstrates that Diploma in Accountancy students were academically capable but still encountered difficulties in balancing academic and non-academic activities. These findings are crucial since they suggest that academic performance does not preclude role-related pressure. Academically successful students may also be pressured to maintain their achievement on one hand, while balancing other personal, employment, or social responsibilities on the other.

The regression results revealed that gender, part-time employment and academic achievement were important predictors of perceived role conflict. Gender was a significant predictor, showing that female students had more perceived role conflict than male students. This finding is in line with recent study which found that female college students reported higher levels of perceived stress and different coping mechanisms compared with male students (Graves et al.,

2021). Part-time employment was the strongest predictor of role conflict showing that students who work while studying find it more difficult to balance academic and workplace-related duties. Role conflict was also significantly predicted by academic achievement, showing that students with higher CGPA may be under extra pressure to maintain their academic standing while completing other tasks.

The study also indicated that perceived role conflict had a significant detrimental impact on work-life balance. Specifically, more role conflict was linked to lower perceived work-life balance. This study supports Role Conflict Theory which suggests that contradictory role expectations can undermine an individual's capacity to successfully attend to various obligations. The present study results suggest that role conflict appears to be an inhibitor to students' ability to reconcile academic responsibilities with personal, family, employment and recuperation needs. This finding is consistent with previous studies on student well-being that have found academic stress and conflicting expectations are related with poorer mental well-being in college students (Barbayannis et al., 2022).

The qualitative findings strengthened the quantitative results by showing how conflict was perceived in students' everyday lives. Three themes emerged: techniques for coping with stress, difficulties in balancing roles, and demands for institutional support. Students coped with stress using activities such as exercise, sports, amusement and talking to friends or relatives. They mentioned problems with time management, sleep deprivation, and financial pressure. These findings point to role conflict as more than a statistical association, but a sense of exhaustion, time pressure, emotional strain, and difficulty in maintaining personal well-being.

The results further underscore the necessity of institutional assistance. Students said they needed peer support systems, time management seminars and more empathy and flexibility from lecturers. This indicates that a role conflict shouldn't be regarded as an issue of the individual learner. Instead, it calls for institutional approaches that build academic support, lecturer-student interaction, peer support, counselling and structured well-being programs. This is congruent with Wilson Fadiji and Eloff (2024), who noted that student well-being in higher education is linked to academic assistance, quality communication from lecturers, peer-to-peer support, and accessible institutional resources.

Overall, this study contributes to the literature by applying Role Conflict Theory in the setting of Diploma in Accountancy students. It indicates that the role conflict among the students is influenced by personal traits, employment duties and academic performance and that this conflict has a significant detrimental impact on the work-life balance. Practically, the findings are indicative of the need for universities to identify students more at risk of role conflict such as working students with high academic expectations and provide targeted support through academic advising, peer mentoring, time-management training, flexible learning support and counselling services that are accessible.

Limitations and Future Research Directions

Although this study provides valuable insights by integrating quantitative findings with qualitative narratives, several limitations should be acknowledged. First, the quantitative phase involved a relatively modest response rate of 11.3% and was conducted within a single public university setting, specifically among Diploma in Accountancy students at UiTM Perak Branch, Tapah Campus. Although the sample size was adequate for inferential analysis, the

focus on one institutional context may limit the generalizability of the findings to other universities, regions, or private higher education institutions. Second, cross-sectional design captured students' perceptions of role conflict and work-life balance at one point in time. As such, the study was unable to examine how these experiences may change as students' progress through different semesters, undertake internships, or encounter changing academic and personal demands.

Future studies can surpass these constraints by employing a wider and longitudinal research design. A multi-campus study would allow for comparison across diverse institutional settings, and longitudinal data would provide additional insight into the development of role conflict and work-life balance over the course of students' academic journeys. Further research might also compare students from different professional routes, including diploma programs and accelerated professional routes including ACCA or CIMA; to investigate how curriculum structure and academic intensity affect role conflict. Future research may also examine potential protective factors such as digital literacy levels, readiness for online learning, and virtual time-management tools to better understand how technology may help students manage boundaries and reduce role-related strain in increasingly digital higher education environments.

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