

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

Andre Febrian¹, Khristina Yunita², Sari Rusmita³

^{1,2,3} Universitas Tanjungpura

ABSTRACT: Accounting students who work are faced with a dual role dilemma, namely as workers and as students, which often proves role conflict and time pressure. This study aims to identify the challenges faced by accounting students who work while studying and their impact on academic achievement. The research method used is a qualitative approach with in-depth interview techniques with accounting students who work part-time and full-time, the results of the study show that students experience difficulties in time management, physical and mental fatigue, and decreased focus on learning, which contribute to fluctuations in academic achievement. However, there are also positive impacts such as increased discipline and time management skills. These findings emphasize the importance of intuitive support for approaches and self-adjustment strategies so that students can balance their two roles effectively.

KEYWORDS: dual role, accounting students, work while studying, academic achievement, time management

I. INTRODUCTION

Higher education is an important stage in the formation of a person's competence and professionalism, including in the field of accounting which demands high precision, integrity, and analytical thinking skills. However, not all students can fully focus on academic studies. The phenomenon of students working while studying is increasingly common, especially in study programs that have a high academic load such as accounting. Students who work, either part-time or full-time, often face pressure from two sides of professional demands in work and academic responsibilities in the campus environment.

In Indonesia, family economic conditions, the desire to be financially independent, or even the need to support education costs are often the main reasons students choose to work while studying. On the other hand, the dense accounting education curriculum that demands high concentration, such as in auditing, taxation, and advanced financial accounting courses, creates its own academic burden. As a result, it is not uncommon for students to experience role conflict, namely a condition in which two or more different role demands cause tension, and success in one role can have a negative impact on the other role.

Role conflict in the context of working students arises when work demands such as work schedules, targets, and professional responsibilities, collide with academic demands such as lecture schedules, assignments, and exams. This tension is what triggers stress, fatigue, and even decreased motivation to learn. However, not all working students experience the same impact. In this case, self-efficacy plays an important role. Self-efficacy, defined by Bandura (1997) as an individual's belief in his or her ability to organize and carry out the actions necessary to achieve goals, can influence how students deal with and manage role conflict.

Students with high self-efficacy tend to have better abilities in managing time, setting priorities, and maintaining motivation even under pressure. They are more confident in overcoming the dual challenges of being a student and a worker, so they are better able to maintain or even improve their academic performance. In contrast, students with low self-efficacy are more susceptible to emotional exhaustion, tend to give up when facing challenges, and ultimately experience a decline in academic performance. Several previous studies have raised this issue. Research by Febrianti and Yuliana (2020) showed that working students tend to have lower academic achievement than non-working students, especially when they are unable to manage their time well. Hidayat et al. (2021) added that the stress levels of working students are higher due to the pressure of dual roles. Meanwhile, Putri & Santosa (2019) found that self-efficacy acts as a protective factor in dealing with academic stress. However, most of these studies are still general in nature and have not specifically examined accounting students, who have more complex academic challenges. In addition, there are not many studies that explore the relationship between role conflict, self-efficacy, and

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

academic achievement in one analytical framework, especially through a qualitative approach that explores the personal experiences of working students in depth.

Therefore, this study offers novelty in two main aspects. First, it focuses on working accounting students, who have academic characteristics and curriculum load. Second, it examines role conflict and self-efficacy in relation to the challenges of maintaining academic achievement, using a qualitative approach to explore students' subjective experiences. Based on this description, this study is important to identify and further understand the dual role dilemma experienced by working accounting students, how self-efficacy plays a role in overcoming role conflict, and the challenges faced in maintaining and improving academic achievement. The results of this study are expected to contribute to higher education institutions in designing more targeted supporting policies and strategies for working students.

II. THEORETICAL BASIS

The phenomenon of students who study while working has become commonplace and is often found on any campus, thus raising questions related to their academic achievement on campus, therefore role conflict and self-efficacy affect the academic achievement of students in the Faculty of Economics and Business, especially the Accounting Department at Tanjungpura University. The role conflict in question is related to the student's role conflict between studying and working, which is often referred to as work study conflict, which is one form of inter role conflict or conflict between roles. Inter role conflict is defined as a role conflict that arises due to the existence of two requirements between two or more different roles that are carried out at the same time.

Role Conflict

Role conflict is a condition when an individual faces two or more conflicting role demands, causing stress and confusion in acting (Kahn et al., 1964). In the context of working students, role conflict occurs when demands from the work and academic worlds cannot be met simultaneously, for example when class schedules clash with work hours, or when the academic workload increases along with the workload. Greenhaus and Beutell (1985) identified three types of work-life role conflict:

1. Time-based conflict, when time for one role interferes with another role.
2. Strain-based conflict, when stress from one role affects performance in another role.
3. Behavior-based conflict, when behavior that is appropriate for one role is not appropriate for another role.

In the context of working accounting students, this conflict becomes significant because the accounting major has a dense curriculum, requires high concentration and complex technical skills. Inability to manage role conflict can result in fatigue, stress, and decreased academic performance (Hidayat et al., 2021). In a study conducted by Mardelina and Muhson (2017) found that students who work have an effect on learning activities where students who do not work have high learning activities compared to students who work, in addition, students who work have a significant effect on academic achievement. Meanwhile, in Nur's research (2016) found results where studying while working had an effect on academic achievement where there was a decrease in GPA in students who studied while working.

Self-Efficacy

Self-efficacy is an individual's belief in their ability to organize and carry out the actions necessary to achieve a particular outcome (Bandura, 1997). Self-efficacy is essential in dealing with challenges and pressures, including managing role conflict. Students with high self-efficacy are more confident in setting priorities, managing time, and completing multiple responsibilities without sacrificing one of their roles. They also tend to use more adaptive coping strategies. According to Schunk (2012), self-efficacy has a direct impact on effort, persistence, and academic achievement.

Research by Putri and Santosa (2019) shows that self-efficacy acts as a mediator between academic stress and academic achievement. In the context of working students, self-efficacy acts as a protective factor that allows individuals to maintain academic achievement despite experiencing role conflict.

Self-efficacy also has a relationship in the process of achieving achievement, Self-efficacy has a relationship with someone who is in a difficult and threatening situation or condition where individuals who are confident that they can overcome problems or obstacles will not be disturbed in the process of achieving goals and dare to face them (Riani and Farida, 2006). Bandura also said that strong self-efficacy will increase achievement, reduce stress, and will not be easily influenced by threatening situations (Riani and Farida, 2006). In Warsito's statement (2009) self-efficacy is specific to the task or situation faced. In his belief, a person will have high confidence in certain tasks or situations, but not in other tasks and situations. Self-efficacy is also contextual, namely depending on the context they face. Generally, self-efficacy will respond well to tasks or situations related to his beliefs. Self-efficacy is also known as self-confidence possessed by an individual. Self-efficacy is a concept of an individual's belief in his abilities,

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

which was first introduced by Bandura in social cognitive theory. Bandura (1997) also stated that a person's belief in their ability to control events that affect their lives is important.

Student Academic Achievement

Academic achievement refers to the results achieved by students in the learning process, which are usually measured through cumulative grade point average (GPA), exam scores, and non-quantitative indicators such as activeness, responsibility, and quality of assignments (Arikunto, 2013). Accounting students are required to master various concepts, ranging from basic accounting to advanced accounting, auditing, taxation, and information systems.

This academic load requires consistent focus and study time. When students also have to work, the time and energy available for academic activities can decrease, which ultimately impacts achievement. Febrianti and Yuliana (2020) stated that students who work tend to experience a decrease in academic achievement compared to students who do not work. However, the study also showed that these negative effects can be minimized if students have good time management skills and self-efficacy.

Accounting Students and the Challenges of Dual Roles

Accounting majors have their own complexities due to their orientation towards technical skills, numerical logic, and high precision. Accounting students who work face unique challenges because they have to divide their time between work and study, both of which require high performance. These challenges are more complex than students from other majors who may not have an academic load as intensive as accounting (Susanti & Rahayu, 2021).

Study of Phenomenological Approach in Accounting

Overall, the literature shows that role conflict and self-efficacy have an important influence on students' academics, including accounting students. By understanding how these two concepts affect students' behavior in making several decisions and time management so that they can balance between studying and working. This study is expected to provide an important contribution to the time management literature and understand how college life while working, and provide practical recommendations for accounting students and higher education institutions.

III. RESEARCH METHOD

This study uses a descriptive qualitative approach. This approach was chosen because it allows researchers to explore in depth the subjective experiences of accounting students who have dual roles as workers and students, as well as the challenges they face in maintaining academic achievement. The subjects in this study were students of the Accounting study program (S1) who were actively working during their studies, either part-time or full-time.

The study was conducted at one of the universities in Pontianak City, with participants taken from the Accounting department. The informant selection technique used purposive sampling, namely determining informants based on certain criteria that are relevant to the research objectives. The inclusion criteria were active Accounting students in at least semester 5, currently working formally or informally, and willing to take part in in-depth interviews. The number of informants was determined as 5 students, as follows:

1. A, Accounting student, semester 5 with GPA 3.45
2. B, Accounting student, semester 5 with GPA 3.12
3. C, Accounting student, semester 13 with GPA 2.75
4. D, Accounting student, semester 7 with GPA 3.25
5. E, Accounting student, semester 13 with GPA 2.80

Data collection was carried out using the in-depth interview method, carried out in a semi-structured manner with flexible interview guidelines, allowing informants to tell stories freely but still focused on the research theme. Non-participatory observation, carried out situationally to understand the expression, lifestyle, and work or learning context of students. Documentation, supporting interview data such as work schedules, college assignments, or academic notes that informants are willing to share.

Research data collection is a systematic process to obtain the required data. The data collection technique used is by asking questions related to the research approach and from this approach questions are designed to obtain and examine the required information.

The data obtained were analyzed using the thematic analysis model (Braun & Clarke, 2006), with the stages of transcribing data, converting interview recordings into written text verbatim. Then reading and understanding the data to understand the

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

overall meaning. Next, looking for themes by grouping codes into main themes such as role conflict, self-efficacy, academic achievement and social desire. The last stage, interpreting and concluding the findings

IV. RESULTS AND DISCUSSION

The results of this study describe the dynamics experienced by accounting students who work, especially in carrying out dual roles as workers and students. Through in-depth interviews with five accounting students who became informants in this study came from various regions. The results of interviews with five students showed that their reasons for choosing to study while working varied, ranging from the desire to earn extra pocket money, expand relationships in the world of work, to seeking work experience early on. All five informants agreed that studying while working is not easy. They emphasized the importance of good time management so that work activities do not interfere with the learning process. One of them stated: "Doing college activities while working is not easy, we have to be able to manage our time very well so that it does not interfere with study time while studying."

Furthermore, the informants also revealed that working while studying makes them have limited free time, both to socialize with friends and to rest. As a result, two of the five informants admitted to having fallen asleep in class because they were tired during class hours.

Role conflict occurs when the demands of one role conflict with the demands of another role. In the context of working students, this conflict can arise between the roles of worker and student. On the other hand, self-efficacy, which is an individual's belief in their ability to complete certain tasks, also plays a role in determining students' academic achievement. In working accounting students, these two factors, role conflict and self-efficacy, have the potential to influence each other and determine the extent to which they are able to maintain or improve academic achievement amidst high study demands. Therefore, it is important to understand how the interaction between role conflict and self-efficacy affects students' ability to manage time and academic responsibilities.

Based on the results of interviews with five students, it was found that they experienced a dual role dilemma, especially in terms of time management between work and lectures. Students A, B, C, and E gave similar answers:

"I usually confirm with my superiors at the beginning of the month regarding the shift schedule that will be made. I am also given flexibility if my lecture and work schedules clash, for example by asking for permission or coming late to work."

Meanwhile, Student D said something different according to the character of his job:

"Because my work is mostly done online and does not require me to come to work every day, my studies are not too disturbed. However, I still make my own schedule to divide my time and complete my work, especially on days off from college."

From these statements, it appears that time management strategies are the main key in dealing with the role conflicts they experience, where the level of self-efficacy also influences how they respond to the pressure of two roles that are carried out simultaneously.

In students who work, role conflicts are generally divided into two categories, namely time-based conflict and behavior-based conflict. Time-based conflict occurs when students have to divide their time between studying and working. With a busy schedule, academic and work assignments often clash, making it difficult to complete both optimally.

Meanwhile, behavior-based conflict arises when students are required to adjust their behavior in two different contexts, namely as workers and as students. The demand to be professional in the workplace often clashes with the need to be active in class, such as participating in discussions or doing research. Both forms of conflict can disrupt students' concentration, causing stress, fatigue, and decreased motivation, which ultimately have a negative impact on their academic achievement.

In an interview regarding how confident students are in completing their studies while working, the five informants stated the same thing:

"Although sometimes I complain about the lack of rest time and time to hang out with friends, I feel that I am still very capable of completing my studies," said one student.

Student C also added:

"I also have no other choice but to do it. If I only choose to study, where will my pocket money and food money come from every month? I also don't want to continue to burden my parents by asking for money."

The statement shows that self-efficacy plays an important role in maintaining the motivation of working students to continue their studies. In an academic context, students with high self-efficacy tend to be more confident in facing challenges, better able to manage time, and more effective in dealing with stress.

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

Various studies have shown that working students tend to have lower academic achievement than those who do not work, especially if they do not have good role conflict management mechanisms. However, students with high self-efficacy are often able to overcome these challenges better.

For example, in this study conducted on accounting students at Tanjungpura University, it was found that students who have confidence in their ability to manage time and cope with stress, show relatively good academic achievement even though they work part-time.

In an interview regarding the main challenges of studying while working, the five students (A, B, C, D, and E) gave similar answers:

"Mostly, lack of sleep, demands of professionalism in the workplace, and the desire to enjoy youth like other friends."

The results of this qualitative study revealed that accounting students who work experience various dynamics in carrying out dual roles as workers and students. Based on the results of in-depth interviews conducted with five informants, four main themes were found that represent their experiences, challenges, and strategies in dealing with this situation. The four themes include: (1) Dual Role Conflict of Working Students, (2) Self-Efficacy as a Determining Factor of Academic Resilience, (3) Impact of Dual Roles on Academic Achievement, and (4) Social Desire and Personal Life Balance. Each theme is discussed in detail based on the results of the interviews that have been categorized and analyzed using a thematic approach.

Theme 1: Dual Role Conflict of Working Students

Role conflict is a condition when an individual faces demands from two or more roles that cannot be carried out simultaneously without pressure. In the context of this study, accounting students who work experience role conflict because they have to carry out two major responsibilities, namely as students and as workers.

Based on the interview results, this role conflict is divided into two forms:

1. Time-based conflict, students complain about busy schedules and very limited rest time. As stated by Students A and B, they have to rearrange their work shift schedules so as not to clash with their lecture schedules.
2. Behavior-based conflict, students have to adjust their behavior between the work environment and the academic environment. This creates a mental burden, because the demands to be professional in the workplace are different from the demands to be active in class.

This role conflict can cause stress, fatigue, and decreased focus on learning, which ultimately impacts academic achievement.

Theme 2: Self-Efficacy as a Determinant of Academic Resilience

Self-efficacy refers to an individual's belief in their ability to complete a particular task. In this study, self-efficacy is one of the internal strengths of students to persist in studying while working.

Most informants showed confidence that they were able to complete their studies, even in tiring conditions. For example, Student C stated that he had no choice but to do it because of economic needs. This shows quite high self-efficacy, where students believe that with the right effort and management, they are able to complete their education even under pressure.

High self-efficacy is also seen from the way students organize strategies, such as making personal schedules, communicating with superiors regarding work shifts, or working on assignments outside of peak hours.

Theme 3: Impact of Dual Roles on Academic Achievement

The dual roles played by students have a direct impact on their academic achievement. The five informants admitted to experiencing decreased study time, lack of rest time, and fatigue which impacted the quality of learning.

However, the interview results showed that students with high self-efficacy tended to be more able to maintain or even improve their performance. This supports previous research findings that self-efficacy can be a protective factor against the negative impacts of role conflict.

Thus, despite the challenges faced are quite large, students who have strong internal motivation and good time management strategies can persist and show stable academic performance.

Theme 4: Social Desire and Personal Life Balance

In addition to academic and work pressures, students also expressed a desire to enjoy their youth like their friends who are not working. This creates its own dilemma, because they have to sacrifice social time for the sake of work and study responsibilities.

Statements such as "time to hang out with friends is reduced," or "at most I get less sleep," indicate the social pressure felt due to dual roles. This is also a source of stress that needs to be considered as part of the holistic well-being of students.

Dilemma of the Multiple Role of Working Accounting Students and Their Challenges in Improving Academic Achievement

V. CONCLUSIONS

This study shows that role conflict experienced by working students, although in some cases can have a positive impact, generally has a more negative impact on their academic achievement, especially if students have difficulty in managing time and energy effectively. However, high self-efficacy can be a protective factor that can reduce these negative impacts. Students who have confidence in their ability to overcome challenges, both in the workplace and in the academic environment, tend to be more able to achieve good academic achievement.

Therefore, it is important for working accounting students to continue to develop their self-efficacy, including through time management training, stress management, and building a positive mindset in dealing with the role conflicts they experience.

Overall, the results of this study are expected to provide an overview for students who plan to take lectures while working, as a consideration to prepare themselves for potential role conflicts that may arise. In addition, for students who are currently studying while working, the findings of this study are expected to help them improve their self-efficacy, so that it has a positive impact on the academic achievements they achieve.

REFERENCES

- 1) Bandura, A. (1997). Self-efficacy: The exercise of control. W.H. Freeman and Company.
- 2) Curtis, A. L., & Shani, D. (2002). The role of part-time employment in students' academic performance. *International Journal of Educational Management*, 16 (5), 230-236.
- 3) Darmastuti, I., Anggraeni, N., & Indriani, N. (2007). Pengaruh efikasi diri terhadap pencapaian prestasi akademik mahasiswa (Studi kasus di Universitas X). *Jurnal Psikologi*, 15(2), 124-139.
- 4) Lenaghan, J. A., & Sengupta, S. (2007). Role conflict and work to family conflict: A study of employees in India. *International Journal of Business and Social Science*, 8(4), 88-99.
- 5) Markel, K. S., & Frone, M. R. (1998). Work family conflict and employee performance: A meta analytic review. *Journal of Applied Psychology*, 83(3), 481-493.
- 6) Mardelina, M., & Muhson, M. (2017). The impact of working while studying on academic performance of accounting students: A case study in Yogyakarta. *Journal of Accounting Education*, 23(3), 302-312.
- 7) Muchlas, I. (2008). Konflik peran: Teori dan implikasinya dalam konteks pendidikan. Jakarta: Penerbit Universitas Indonesia.
- 8) Mills, S., Elphick, P., & Griffiths, M. (2007). Inter role conflict among students: Impact on academic achievement. *Journal of Education and Work*, 20(3), 243-258.
- 9) Nur, A. (2016). Pengaruh pekerjaan paruh waktu terhadap prestasi akademik mahasiswa. *Jurnal Pendidikan Ekonomi*, 18(1), 45-58.
- 10) Riani, F., & Farida, A. (2006). Efikasi diri dan pencapaian prestasi akademik mahasiswa. *Jurnal Psikologi Pendidikan*, 4(2), 118-127.
- 11) Sarwono, S. (1978). Psikologi pendidikan. Jakarta: PT. Gramedia.
- 12) Warsito, D. (2009). Efikasi diri dan pengaruhnya terhadap prestasi akademik mahasiswa. *Jurnal Pendidikan dan Pembelajaran*, 10(1), 35-45.
- 13) Self-Efficacy sebagai Kunci Keberhasilan, Ini Cara Melatihnya - Alodokter
- 14) Konflik peran - Wikipedia bahasa Indonesia, ensiklopedia bebas
- 15) Arikunto, S. (2013). *Prosedur Penelitian: Suatu Pendekatan Praktik* (Edisi Revisi). Jakarta: Rineka Cipta.
- 16) Bandura, A. (1997). Self-efficacy: The exercise of control. New York: W.H. Freeman and Company.
- 17) Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101. <https://doi.org/10.1191/1478088706qp0630a>



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.