


NEGATIVE AFFECTIVITY AND DROPOUT INTENTION AMONG ACCOUNTING SCIENCE STUDENTS DURING THE COVID-19 PANDEMIC

MARIA GERLÚCIA BEZERRA DE SOUZA

Universidade Estadual Vale do Acaraú

Address: Avenida da Universidade, 850 | Betânia | 62.040-370 | Sobral/CE | Brazil.


 <https://orcid.org/0000-0003-0618-0375>

gerlucia700@gmail.com

CÍNTIA VANESSA MONTEIRO GERMANO AQUINO

Universidade Estadual Vale do Acaraú

Address: Avenida da Universidade, 850 | Betânia | 62.040-370 | Sobral/CE | Brazil.


 <https://orcid.org/0000-0003-0717-2713>

cintiavmg@gmail.com

CLAYTON ROBSON MOREIRA DA SILVA

Instituto Federal de Educação, Ciência e Tecnologia do Piauí

Address: Rua Antonino Martins de Andrade, 750 | Engenho Novo | 64.255-000 | Pedro II/PI | Brazil.

 <https://orcid.org/0000-0003-0717-2713>

claytonrmsilva@gmail.com

ABSTRACT

The Covid-19 pandemic has brought negative effects on the mental health of the population. Symptoms of depression, anxiety, and stress, here called negative affectivity, were enhanced in the pandemic period, which may have had an impact on the students' intention to dropout their higher education courses, given the adversity scenario. In this context, this study aimed to verify the influence of negative affectivity on the dropout intention among accounting science students during the Covid-19 pandemic. For that, survey was carried out with 194 accounting science students at a public university. For data analysis, descriptive analysis, confirmatory factor analysis and structural equation modeling techniques were used. The structural model was developed in the light of the Theory of Planned Behavior, which made it possible to verify the influence of attitudes, subjective norm, and perceived behavioral control on the dropout intention. Furthermore, the model expands the scope of the theory by integrating the variable negative affectivity, formed by elements related to symptoms of depression, anxiety, and stress. The results showed that the dropout intention is influenced by the attitude towards dropout and by negative affectivity, so that an unfavorable attitude towards the behavior reduces the dropout intention, while a higher incidence of negative affectivity (i.e., symptoms of depression, anxiety, and stress) enhances the student's intention to drop out the course. On the other hand, the subjective norm and the perceived behavioral control had no influence on the dropout intention, diverging from what is proposed by the Theory of Planned Behavior. From a managerial point of view, the research findings help university managers to develop strategies focused on student's retention and on the promotion and

Edited in Portuguese and English. Original Release in Portuguese

Received on 06/28/2022. Revised on 09/16/2022. Accepted on 10/20/2022 by Professor PhD Rogério João Lunkes (Editor-in-Chief). Published on 11/25/2022.

Copyright © 2022 RCCC. All rights reserved. Part of the articles may be mentioned without prior authorization, provided that the source is identified.

preservation of mental health in the university environment, considering that, by improving the students' psychological conditions, dropout levels tend to decrease. In addition, from a social point of view, the research contributes by promoting the debate on the importance of a healthy and favorable academic environment for the students' psychological well-being.

Keywords: Dropout intention. Negative Affectivity. Students. Pandemic. Covid-19.

1 INTRODUCTION

With the advance of Covid-19, a disease caused by the new coronavirus [SARS-CoV-2], the World Health Organization [WHO] has declared a pandemic state, resulting in the implementation of social isolation measures in order to prevent the spread of the disease worldwide (Deng & Peng, 2020; Santos et al., 2021). In this context, the educational environment was affected by government decrees that restricted the execution of classes in a face-to-face manner (Schmitt et al., 2021), resulting in the closure of classes in schools and universities around the world (Dias & Pinto, 2020; Silva Junior et al., 2022). It is noteworthy that this condition required that Higher Education Institutions [HEIs] outline teaching strategies with the objective of adapting the learning environment to the remote (i.e. virtual) form in emergency, a format similar to the distance education model (Schmitt et al., 2021).

In addition to the new challenges that emerged with the advance of the pandemic, old problems were mitigated in this adverse context. In this perspective, it is argued that high dropout rates among students have been a problem faced by many HEIs over time (Costa & Gouveia, 2018) and the implementation of emergency remote education during the pandemic can increase the probability of dropout in higher education (Gusso et al., 2020). There are different factors that can contribute for students to abandon the dream of achieving a higher level degree (Carneiro et al., 2014): Psychological factors such as stress, for example, are pointed out in the literature as dropout enhancing elements at the upper level (Shields, 2001).

In recent times, the debate on the harmful effects of the pandemic on the mental health of university students has gained prominence, especially regarding depression, anxiety and stress (Maia & Dias, 2020). Although there is already evidence about the harmful impact of these elements on students' health (Ariño & Bardagi, 2018), the negative exponential impact caused by multiple symptoms of depression, anxiety and stress together are being studied more deeply in university students in times of pandemic (Rudenstine et al., 2021). In the international context, there is evidence that the Covid-19 pandemic had a negative psychological effect on university students, resulting in anxiety, depression and stress among these students (Wang et al., 2021).

A recent study conducted in the context of the pandemic in Brazil (Nunes, 2021) suggests that students are tired, anxious, stressed, discouraged, demotivated and learning less. Another research developed in Brazil (Maia & Dias, 2020) points to higher levels of depression, anxiety and stress among students during the pandemic, reinforcing the negative psychological impact of this period. Thus, studying depression, anxiety and stress in higher education seems to be relevant, considering that, in addition to identifying the presence of illness of the student, it also promotes to know the consequences that this can bring (Ariño & Bardagi, 2018), such as the intention of the student to remain or not in the higher course.

The symptoms of depression, anxiety and stress have been worked on in the literature as negative affectivity (Martins et al., 2019; Martins et al., 2021; Campos et al., 2020). Watson and Clark (1984) suggest that negative affectivity can be explained as a state in which an individual develops negative feelings and emotions. Furthermore, according to Campos et al. (2020), negative affectivity can be something temporary or a personal disposition. Considering that the levels of depression, anxiety and stress in students seem to have increased during the pandemic (Rudenstine

et al., 2021), investigating this issue associated with the intention of dropout seems to be a relevant topic for the academy and university management as a whole.

This study aimed to verify the influence of negative affectivity on the dropout intention among accounting science students during the Covid-19 pandemic. For that purpose, a survey was carried out with Accounting Science students at a public university. In addition, the research uses the Theory of Planned Behavior (Ajzen, 1991) to substantiate the development of a structural model that aims to predict the students' dropout intention. This theory explains that the real behavior of an individual is a reflection of his or her intention to perform that behavior, which, in turn, is formed by attitude, subjective norm and perceived behavioral control. In addition to the elements present in the theory, this research includes negative affectivity as a factor that influences the student's intention to drop out his or her higher education.

The work is justified by the fact that the studies drop out represents a personal, professional and financial loss for the students; it compromises the system and efficiency of the educational institution that the individual is inserted; and it makes society distance itself in a partial or definitive way from the social return that would be linked to the training of the individual (Carneiro et al., 2014). Thus, studying the dropout at university is important so that the inherent damage to these factors can be reduced. In addition, the study collaborates so that actions can be developed in order to reduce the academic, social and economic damage caused by the dropout (Carneiro et al., 2014), and also for a more conscious training on quality of teaching and learning and quality of life through a better understanding of the university students' mental health (Ariño & Bardagi, 2018).

Thus, from a managerial point of view, the research aims to broaden the understanding about how psychological factors contribute to school dropout among university students, assisting managers of higher education institutions in the design of management strategies focusing on student's retention through psychosocial assistance in the university environment. From the academic point of view, the research addresses a subject that is still little explored in the context of accounting, which is negative affectivity, opening room for the investigation of this construct in other research contexts, such as the presence of negative affectivity among accounting professionals, its influence on the intention of career change, among others. From a theoretical point of view, the study contributes to applying the Theory of Planned Behavior (Ajzen, 1991) to analyze the dropout intention of accounting science students in the context of the Covid-19 pandemic, in addition to including the construct negative affectivity within the framework of the research structural model.

2 THEORETICAL BASIS

2.1 Evasion and dropout intention in higher education

According to Baggi and Lopes (2011), dropout is characterized as being the interruption in the cycle of studies of the individual. In the public context, the financial waste linked to dropout in higher education becomes evident, because it means that the public resource was invested and did not generate the due return, whose utilization is already underestimated (Silva Filho et al., 2007) For the student, there is also this waste, because in addition to the personal resources invested by the student himself or herself, the time allocated to the activities of the unfinished undergraduate course could have been invested more profitably in other activities (Cunha et al., 2016).

According to the Ministry of Education (MEC) (1996), the course dropout by the students is something complex, common to the HEIs, being this factor considered in studies from several countries. Carneiro et al. (2014) affirm that access to and permanence of the university in an HEI are part of important debates in the educational field. In situations where there is conflict or

reduction of student integration with the university, they can result in student evasion (Costa & Gouveia, 2018).

I. J. A. Silva et al. (2018) emphasize that the variables related to evasion are the result of internal and external causes. The most complete and reliable knowledge of the phenomenon addressed can only be achieved through an authentic integrated research program that establishes links among the levels, in addition to identifying the internal and external causes, and this can provide a total dimensionality characteristic of an evaluation of the public higher education system of the country (MEC, 1996). It is argued that, although high dropout rates among students have been a problem faced by many HEIs (Costa & Gouveia, 2018), the implementation of emergency remote education during the pandemic can have increased the probability of dropout in higher education (Gusso et al., 2020).

It should be highlighted that the phenomenon of evasion is not limited to the classroom teaching environment, being also perceived in distance learning, in which there are high levels of evasion also in this education modality (Gonzalez et al.; 2016). Thus, understanding the characteristics of students who remain studying can be an action to seek strategies for reducing dropout in courses in distance learning or similar (Carneiro et al.; 2014).

In order for strategies to be drawn with a focus on student's retention, it is necessary to understand what factors are associated with the intention of these students to drop out their courses. In the academic context, some theories have sought to explain human intent and behavior from other psychological elements. The Theory of Reasoned Action [TRA], developed by Fishbein and Ajzen (1975), suggests that the individual's behavior (i.e., action) is determined by his or her intention to perform that behavior, while the intention is formed by the favorable attitude to behavior and the subjective norm. Figure 1 shows a representation of TRA.

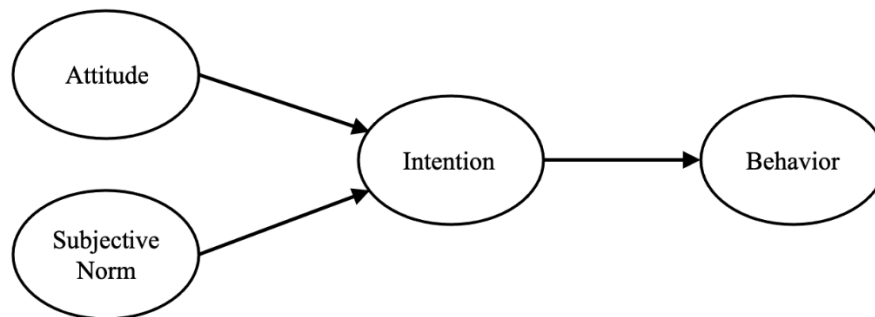


Figure 1. Theory of Reasoned Action.

Source: Fishbein and Ajzen (1975).

Although TRA has been widely accepted and is still used in the academic context in studies that seek to explain the individuals' intention and behavior, other theories have developed from the logic of this theory, as is the case of the Theory of Planned Behavior [TPB]. The Theory of Planned Behavior [TPB], developed by Ajzen (1991), introduces a new element that helps predict human intent and behavior, which is perceived behavioral control. Figure 2 presents the theoretical model of TPB.

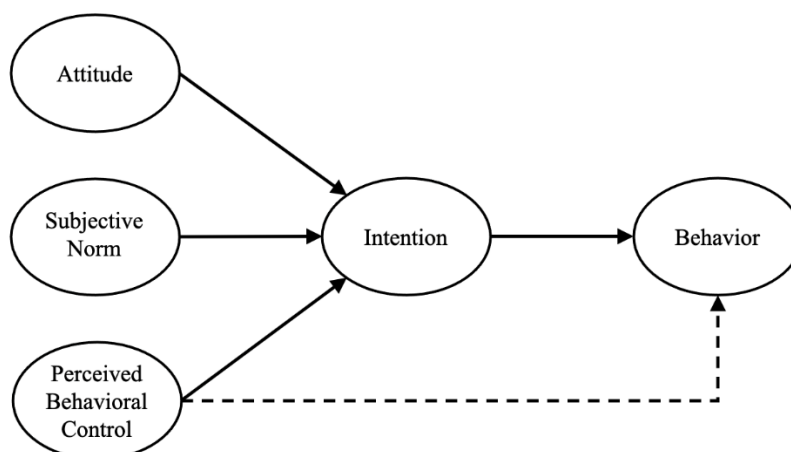


Figure 2. Theory of Planned Behavior.
Source: Ajzen (1991).

According to TPB, the behavior of an individual is explained by the intention to perform that behavior and by the control that the individual perceives to have about the realization of that behavior. Moreover, the theory maintains that the intention derives from attitude, subjective norm and perceived behavioral control. Based on TPB, the following research hypotheses were outlined:

H1: *The attitude influences the dropout intention among university students.*

H2: *The subjective norm influences the dropout intention among university students.*

H3: *The behavioral control realized influences the dropout intention among university students.*

In this research, TPB (Ajzen, 1991) is used to analyze the drop out intention of accounting science students during the Covid-19 pandemic. Previous studies (Davis et al., 2002; Dewberry & Jackson, 2018; Fichten et al., 2016; Roland et al., 2018) used this theory to investigate the students' dropout or permanence intention. In addition to the elements present in TPB, this study integrates other psychological constructs as background of the students' drop out intention. Considering the context of the Covid-19 pandemic, the construct psychological suffering is included as a antecedent of the intention to drop out, thus expanding the TPB scope.

2.2 Negative affectivity and the university context

Negative affectivity can be understood as a state in which the individual tends to develop negative feelings and emotions (Watson & Clark, 1984). Recent literature (Martins et al., 2019; Martins et al., 2021; Campos et al., 2020) has suggested that negative affectivity can be evaluated from symptoms of depression, anxiety and stress. For Campos et al. (2020), negative affectivity can be manifested as a state or personality trait, and it may be something temporary or a personal disposition. Investigating negative affectivity (i.e., symptoms of depression, anxiety and stress) in the university context seems to be relevant, considering that admission to university is marked by a series of changes, pressures and challenges, making university students more susceptible to aversive emotional states (Martins et al., 2019).

In this context, the university environment, which should attract students, has not been very pleasant, since the increase of studies is perceived regarding the mental health of university

students (Martins et al., 2019), and students' complaints (T. D. Silva et al., 2018). According to Mondardo and Pedon (2005), in contact with an environment that stimulates negative experiences, there is the possibility of triggering factors of anxiety, depression and stress in the individual. Thus, identifying the sources of these symptoms related to the context of higher education can help in the combat against student's disengagement, which contributes to satisfaction in the course and in the profession (Bardagi & Hutz, 2011).

For Guimarães (2014), anxiety is conceptualized as a subjective sensation of restlessness, fear or worry and can change according to the danger observed. The author states that it is a normal human phenomenon and becomes pathological from the moment it interferes in the daily activities of the individual. Martins et al. (2019) emphasize that anxiety is characterized by long-term anticipation of negative events, when the individual faces situations of uncertainty, existential threats or potential/real dangers. The author adds that anxiety is manifested in an adaptive way or as a psychological disorder, and the severity of this condition and the time when the individual remains in this state is that they determine the existence of a pathological disease. For Macher et al. (2012) and Reis et al. (2017), anxiety interferes negatively in the student's performance, hindering his or her learning. According to Campbell (2007), this happens in the form of a drop in concentration, a reduction in the ability to memorize and associate, which are due to lasting periods of anxiety.

Regarding depression, this is a multi-problem disorder that leads the individual to impairment in interpersonal, social and occupational functioning, being a common health problem among university students (Ibrahim et al., 2013). In this perspective, Araújo et al. (2009) deepen that depression is a suffering of the expanding mind, being a serious public health problem. The authors add that it is related, in an engaged way, with mood disorder, presence of sadness, lack of hope, loss of pleasure in activities, changes in the desire to eat and psychomotor difficulties, increased sleep, little energy, feelings of guilt, suicidal thoughts and social isolation.

According to Cerchiari et al. (2005), as long as the students stay at university along the semesters, there is an increase in stress and tension, generating a lack of confidence in their ability to perform well and being a precursor of the students' mental fragility. According to Sousa and Cruz (2008), this comes not only from internal experiences to relationships at the university, but from a set of external facts ranging from loving losses and psychological abuse to the death of an affective person, which collaborate significantly for an individual to be depressed. That is, a situation that becomes worrying both from the point of view of relevance in the academic context and also in the context of public health (Guimarães, 2014).

Matumoto and Peres (2018), in turn, define stress as a state of psychological or physiological response to internal or external stressors, involving changes that affect all body systems and have the power to influence the feelings and behaviors of the individual. The authors add that it is an internal reaction of the organism, due to circumstances recognized as intimidating to its physical or psychological well-being. According to Monteiro et al. (2007), the most frequent physiological signs may come through sweating, muscle tension, tachycardia, hypertension, hyperactivity, nausea, cold hands and feet, and psychological signs can come as tension, anguish, insomnia, alienation, interpersonal difficulties, self-doubt, excessive concern, inability to focus on other issues other than those related to the stressor, difficulty relaxing, anger and emotional hypersensitivity.

Mondardo and Pedon (2005) point out that, at the university, the student assumes activities that demand high performances, which demands from him or her concentration of efforts, and the constant and growing routine of studies can become a potential stress factor. The authors further argue that this is due to the fact that in academic life there is an increase in responsibilities and competitiveness. Demands such as excess study workload, level of requirements regarding the training process, new sleep routines, time organization and study strategies can also be stressful

factors (Mondardo & Pedon, 2005). In this context, T. D. Silva et al. (2018) found out, through a survey with accounting and management science students, that most of them were highly stressed. Also, the authors emphasize that it is necessary to know better the course, the disciplines and the characteristics of the profession before making their professional choice and/or even already in the undergraduate degree, relating them to future expectations after graduation.

In the pandemic context, Maia and Dias (2020), who compared two distinct periods, being a “normal” period before the pandemic and another “pandemic”, found out that in the pandemic period there is a higher accentuation of depression, anxiety and stress among university students. This increase, according to the authors, may be due to the worldwide dimension of confinement measures adopted to contain contamination. Still, Faisal et al. (2020) developed a study among universities in Bangladesh, Asia, in a period of pandemic. The results show that 40.2% of the students had moderate to severe anxiety symptoms and 72.1% had depression symptoms. In turn, Rudenstine et al. (2021) evaluated several variables in pandemic period, including access to financial resources and levels of depression and anxiety. The authors found out that those who had less access to resources and low family income had higher levels of anxiety and depression.

Chi et al. (2021) investigated the intention of dentistry course students of different levels (undergraduate and graduate) to dropout their programs during the Covid-19 pandemic and found that participants who reported that the pandemic affected their mental health had a greater propensity to report intention to drop out. In turn, Tuhan et al. (2022) found that students with higher *burnout* levels presented more procrastination, stronger dropout intentions and less satisfaction with studies and life. Swani et al. (2022) developed a study with business students in the context of the Covid-19 pandemic and verified that stress reduces student’s satisfaction and intention to stay. In addition, the study by Swani et al. (2022) confirms that the Covid-19 pandemic has increased academic stress among university students.

Previous studies (Alves et al., 2022; Parviainen et al., 2020; Roso-Bas et al., 2016) evidence that negative psychological symptoms tend to contribute to students’ dropping. In general, it is observed that the Covid-19 pandemic may have increased these symptoms, leading students to develop what is dealt here as negative affectivity. It is argued that negative affectivity, in turn, can have a direct impact on students’ decisions and intentions. In this research, it is suggested that negative affectivity (i.e., symptoms of depression, anxiety and stress) can enhance the student's intention to leave the higher course, considering that a graduation course requires certain emotional and psychological stability. In this context, the following hypothesis was outlined:

H4: *The negative affectivity influences the dropout intention among university students.*

Based on the hypotheses proposed in this research, it was possible to develop *a framework* developed from TPB (Ajzen, 1991) with the inclusion of the negative affectivity construct. Figure 3 presents the theoretical model of TPB.

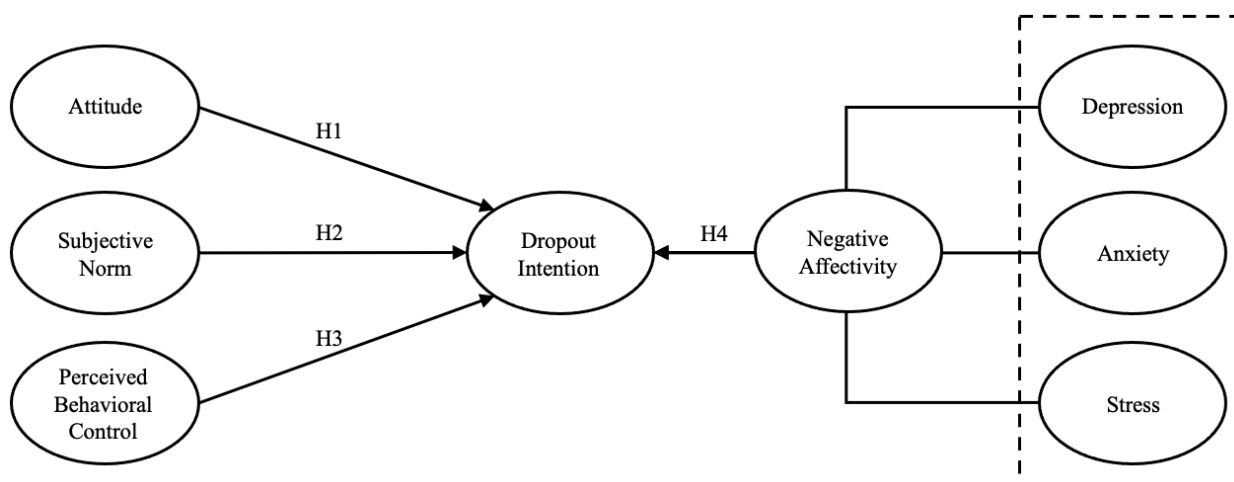


Figure 3. Research Framework .

Source: Own elaboration.

Based on Figure 3, this research seeks to explain the students' dropout intention in the light of TPB (Ajzen, 1991). It is suggested that the intention of abandonment is directly influenced by attitude (H1), subjective norm (H2), perceived behavioral control (H3) and negative affectivity (H4). The negative affectivity in this research is evaluated from symptoms of depression, anxiety and stress, as suggested in the literature (Martins et al., 2019; Martins et al., 2021; Campos et al., 2020).

3 METHODOLOGICAL PROCEDURE

3.1 Population and sample

The research population is composed of accounting science students at a public university. At the time of the application of the research, there were 379 students regularly enrolled in the course. Of this total, 196 questionnaires were answered, of which 194 were considered valid. Two answers were discarded because they were respondents who did not attend accounting sciences in the said HEI. Therefore, the final sample consists of 51.19% of students enrolled in the course.

3.2 Data collection and questionnaire

Data collection was carried out through a survey conducted with the help of a questionnaire (Gil, 2002). The questionnaires were applied in July 2021, online, considering that the students had not returned in person to the HEI yet. The questionnaire was developed in three stages, the first was composed of items of scales related to the construct dropout intention, attitude, subjective norm and perceived behavioral control. The second part included questions related to the students' negative affectivity, measured from symptoms of depression, anxiety and stress. The third part had questions related to the respondent's profile. Table 1 shows the dimensions of the scales used in the research, as well as the items and authors of reference.

Table 1
Scales used in the questionnaire

Dimensions	Items	Theoretical basis
Dropout intention	IA1. Sometimes I think of dropping out my studies.	Rump et al. (2017)
	IA2. Sometimes I'm not sure if I want to continue my studies.	
	IA3. If I had a good alternative, I would drop out my studies.	

Attitude	AT1. Dropping out my course would make me feel guilty.	Fichten et al. (2016)
	AT2. Dropping out my course would be useless.	
	AT3. Dropping out my course would be bad.	
	AT4. Dropping out my course would be harmful.	
	AT5. Dropping out my course would be senseless.	
	AT6. Dropping out my course would be unpleasant.	
	AT7. Dropping out my course would be undesirable.	
	AT8. Dropping out my course would be boring.	
Subjective Norm	NS1. Most people that are important to me think that I should not drop out my undergraduate degree.	Fichten et al. (2016)
	NS2. Most people that are important to me would be disappointed if I dropped out my undergraduate degree.	
	NS3. Most people that are important to me think expect that I do not drop out my undergraduate degree.	
Perceived Behavioral Control	CC1. I have full control over the decision to drop out my undergraduate degree.	Fichten et al. (2016)
	CC2. If I want, I can overcome any obstacles or problems that make me want to dropout my undergraduate degree.	
	CC3. It depends mainly on me whether or not to drop out my undergraduate degree.	
Depression	DEP1. I could not experience any positive feelings.	Vignola and Tucci (2014)
	DEP2. I found it difficult to have initiative to do things.	
	DEP3. I felt I had nothing to be desired.	
	DEP4. I felt depressed and discouraged	
	DEP5. I couldn't get excited about anything.	
	DEP6. I felt I had no value as a person.	
	DEP7. I felt that life had no meaning.	
Anxiety	ANS1. I felt my mouth dry.	Vignola and Tucci (2014)
	ANS2. I had difficulty breathing at some times (e.g. breathing, shortness of breath without having made any physical effort).	
	ANS3. I felt tremors (e.g., on my hands).	
	ANS4. I worried about situations where I could panic and look ridiculous.	
	ANS5. I felt I was going to panic.	
	ANS6. I knew that my heart was altered even though I did not make any physical effort (e.g., increased heart rate, heart dysrhythmia).	
	ANS7. I felt fear for no reason.	
Stress	EST1. I found it difficult to calm down.	Vignola and Tucci (2014)
	EST2. I had the tendency to overreact to situations.	
	EST3. I felt I was always nervous.	
	EST4. I felt restless.	
	EST5. I found it difficult to relax.	
	EST6. I was intolerant of the things that prevented me from continuing what I was doing.	
	EST7. I felt I was a little too emotional/sensitive.	

Source: Elaborated based on Rump et al. (2017), Fichten et al. (2016) and Vignola and Tucci (2014).

Based on Table 1, it is observed that the dropout intention construct was measured using a scale of 3 items elaborated from the study of Rump, Esdar and Wild (2017). The constructs attitude (8 items), subjective norm (3 items) and perceived behavioral control (3 items) were measured by an adaptation of the study by Fichten et al. (2016). Whereas the negative affectivity construct was measured using the DASS-21 scale, which evaluates symptoms of depression (7 items), anxiety (7 items) and stress (7 items), in the version proposed by Vignola and Tucci (2014). In all items, 5-point Likert-type scales were used, in which 1 indicates that the respondent "totally disagrees" of the assertion of the item and 5 that he or she "fully agrees." In the third and last part of the questionnaire, the questions were related to the students' profile, including questions such as

gender, age, shift, percentage of completion of the course, residence zone (urban or rural), family income, ethnicity and professional occupation.

3.3 Analysis procedures

After data collection, the results were tabulated and then statistical analyzes were performed. Descriptive analysis methods, confirmatory factor analysis (CFA) and structural equation modeling (SEM) were used. The descriptive analysis was performed in order to identify the respondents' profile. The CFA was used to verify the validity of the scales used to measure the research constructs. In the CFA stage, the values of the factorial loads were verified, as well as the procedures of analysis of convergent validity were performed, in which *Cronbach's* alpha was analyzed [α], the composite reliability (CR) and the average variance extracted (AVE), and the discriminant validity, in which the correlation coefficients and the square root of the AVE of each construct were verified. In addition, the model adjustment measures were verified and, finally, the SEM method was used to test the hypotheses of the research.

4 RESULTS AND DISCUSSION

Initially, a descriptive analysis of the respondents' profile was carried out. The following characteristics were analyzed: gender, age group, shift, completion stage, place of residence, occupation, income and ethnicity. The results are presented in Table 2.

Table 2

Respondents' profile

Characteristic	Classification	N	Frequency (%)
Gender	Male	108	55.67
	Female	86	44.33
	Total	194	100.00
Age Range	18 to 20 years	75	38.66
	21 years or older	119	61.34
	Total	194	100.00
Shift	Morning	86	44.33
	Night	108	55.67
	Total	194	100.00
Course Stage	Up to 50% completed	102	52.58
	More than 50% completed	92	47.42
	Total	194	100.00
Place of residence	Urban Zone	143	73.71
	Rural Zone	51	26.29
	Total	194	100.00
Occupation	Works and Studies	120	61.86
	Studies	74	38.14
	Total	194	100.00
Income	Up to R\$ 1,000.00	57	29.38
	From R\$ 1,000.01 to R\$ 2,000.00	75	38.66
	Above R\$ 2,000.00	62	31.96
	Total	194	100.00
Ethnicity	Black	20	10.31
	Brown	115	59.28
	White	55	28.35
	Yellow	4	2.06
	Total	194	100.00

Source: Research data.

According to Table 2, it was found that most respondents are identified with the female gender (55.67%), are older than 21 (61.34%), study at night (55.67%), are in the first half of the course (52.58%), live in the urban area (73.70%), work (61.86), have income of up to R\$ 2,000.00 (68.04%) and self-declare as brown (59.28%). It is worth noting that some of these characteristics may, in some way, be associated with the students' psychological conditions.

The findings of T. D. Silva et al. (2018) suggest that women and individuals with lower income tend to have higher levels of stress. In line with this, Reis et al. (2017) found that women tend to have higher levels of anxiety than men. Regarding the occupation, the double journey that these students perform (study and work) can be an indication that they have a shorter time of dedication to the studies and a possible enhancer of negative affectivity (i.e., symptoms of depression, anxiety and stress).

In order to verify the validity of the scales used in this research, a CFA was performed. The constructs dropout intention, attitude, subjective norm, perceived behavioral control and negative affectivity (i.e., symptoms of depression, anxiety and stress) were analyzed. Initially, in order to verify the convergent validity of the constructs, the values of the factorial loads, Cronbach's alpha, CR and AVE were observed. The results are presented in Table 3.

Table 3

Confirmatory Factor Analysis

	Est. Pad.
Dropout Intention ($\alpha = 0.847$; CR = 0.853; AVE = 0.663)	
IA1. Sometimes I think of dropping out my studies.	0.874***
IA2. Sometimes I'm not sure if I want to continue my studies.	0.875***
IA3. If I had a good alternative, I would drop out my studies.	0.677***
Unfavorable Attitude to Dropout ($\alpha = 0.918$; CR = 0.926; AVE = 0.617)	
AT1. Dropping out my course would make me feel guilty.	0.453***
AT2. Dropping out my course would be useless.	0.766***
AT3. Dropping out my course would be bad.	0.885***
AT4. Dropping out my course would be harmful.	0.848***
AT5. Dropping out my course would be senseless.	0.831***
AT6. Dropping out my course would be unpleasant.	0.885***
AT7. Dropping out my course would be undesirable.	0.843***
AT8. Dropping out my course would be boring.	0.674***
Subjective Norm ($\alpha = 0.743$; CR = 0.757; AVE = 0.512)	
NS1. Most people that are important to me think that I should not drop out my undergraduate degree.	0.611***
NS2. Most people that are important to me would be disappointed if I dropped out my undergraduate degree.	0.732***
NS3. Most people that are important to me think expect that I do not drop out my undergraduate degree.	0.792***
Perceived Behavioral Control ($\alpha = 0.566$; CR = 0.605; AVE = 0.346)	
CC1. I have full control over the decision to drop out my undergraduate degree.	0.417***
CC2. If I want, I can overcome any obstacles or problems that make me want to dropout my undergraduate degree.	0.650***
CC3. It depends mainly on me whether or not to drop out my undergraduate degree.	0.665***
Depression ($\alpha = 0.887$; CR = 0.890; AVE = 0.545)	
DEP1. I could not experience any positive feelings.	0.432***
DEP2. I found it difficult to have initiative to do things.	0.649***
DEP3. I felt I had nothing to be desired.	0.786***
DEP4. I felt depressed and discouraged	0.845***
DEP5. I couldn't get excited about anything.	0.813***
DEP6. I felt I had no value as a person.	0.797***
DEP7. I felt that life had no meaning.	0.759***
Anxiety ($\alpha = 0.902$; CR = 0.900; AVE = 0.565)	
ANS1. I felt my mouth dry.	0.592***

ANS2. I had difficulty breathing at some times (e.g. breathing, shortness of breath without having made any physical effort).	0.678***
ANS3. I felt tremors (e.g., on my hands).	0.744***
ANS4. I worried about situations where I could panic and look ridiculous.	0.834***
ANS5. I felt I was going to panic.	0.829***
ANS6. I knew that my heart was altered even though I did not make any physical effort (e.g., increased heart rate, heart dysrhythmia).	0.778***
ANS7. I felt fear for no reason.	0.777***
Stress ($\alpha = 0.912$; CR = 0.913; AVE = 0.601)	
EST1. I found it difficult to calm down.	0.637***
EST2. I had the tendency to overreact to situations.	0.748***
EST3. I felt I was always nervous.	0.841***
EST4. I felt restless.	0.794***
EST5. I found it difficult to relax.	0.824***
EST6. I was intolerant of the things that prevented me from continuing what I was doing.	0.797***
EST7. I felt I was a little too emotional/sensitive.	0.770***

Note. n = 194. *** p-value < 0.01.

Source: Research data.

The CFA results indicate that most items presented a factorial load greater than 0.6, except for items AT1, CC1, DEP1 and ANS1. Subsequently, *Cronbach's* alpha, CR and AVE values were analyzed. Except for the perceived behavioral control construct, all the others presented *Cronbach's* alpha and CR greater than 0.7. Regarding AVE, the results remained consistent, since all constructs presented a value greater than 0.5, except for perceived behavioral control. These results indicate high reliability of the scales used (Hair Jr. et al., 2009), with the exception of perceived behavioral control, which presented values considered low. However, considering that perceived behavioral control is a relevant element that makes up TPB (Ajzen, 1991), it was decided to keep it in the model in order to preserve the theoretical consistency of the study. After analysis of convergent validity, the discriminant validity of the constructs was verified. The results are presented in Table 4.

Table 4
Discriminant validity

Construct	Mean	SD	1	2	3	4	5	6	7
1. Dropout Intention	2.96	1.21	0.814						
2. Attitude	4.28	0.73	-0.374***	0.818					
3. Subjective Norm	4.43	0.80	-0.110	0.293***	0.715				
4. Perceived B. Control	3.93	0.85	-0.217**	0.328***	-0.051	0.588			
5. Depression	2.82	1.00	0.393***	-0.023	-0.019	-0.249**	0.738		
6. Anxiety	2.80	1.05	0.267***	0.080	0.102	-0.165	0.874***	0.752	
7. Stress	3.21	0.97	0.252***	0.067	0.047	-0.195	0.892***	0.954***	0.775

Note. n = 194. The lower triangle of the matrix represents the correlation coefficients among the constructs. The diagonal values (bold values) represent the square root of the AVE of each construct. *** p-value < 0.01. ** p-value < 0.05.

Source: Research data.

According to the results of Table 4, it was verified that the values of the diagonal in bold (square root of the AVE) were higher than the estimated correlations in their respective rows and columns for the construct dropout intention, attitude, subjective norm and perceived behavioral control, confirming the discriminant validity of these constructs. However, when analyzing the constructs depression, anxiety and stress, it was found that the diagonal values in bold (square root of AVE) were lower than the correlations among the constructs, suggesting a high level of correlation among these constructs (depression, anxiety and stress). This finding reinforces the

idea that it is appropriate to measure negative affectivity as a single construct formed by the symptoms of depression, anxiety and stress. Martins et al. (2019), Campos et al. (2020) and Martins et al. (2021) carried out similar analyzes, in which the authors evaluate the negative affectivity construct as an element formed by the constructs depression, anxiety and stress. Thus, in the final structural model, the latent variable negative affectivity will be calculated from the constructs depression, anxiety and stress.

After checking the discriminant validity, the adjustment measures were analyzed. The results suggest that the CFA presented adequate adjustment measures ($\chi^2 = 1,031.148$, p-VALUE < 0.01 ; $df = 644$; $\chi^2/df = 1.601$; RMSEA = 0.056; CFI = 0.917; and TLI = 0.909). After the CFA, the research hypotheses were tested using the structural equation modeling method, which presented adjustment measures similar to the CFA measurements ($\chi^2 = 1.080,443$, p-value < 0.01 ; $df = 658$; $\chi^2/df = 1.642$; RMSEA = 0.058; CFI = 0.909; and TLI = 0.903), suggesting consistency of the proposed structural model. The results of the relationships among the constructs are presented in Table 5.

Table 5
Relationships among the constructs

Hypothesis	Relationship among the constructs	Coef. Pad.	p-value	Result of the Hypothesis
H1	Attitude → Dropout Intention	-0.381	< 0.001	Supported
H2	Subjective Norm → Dropout Intention	-0.017	0.822	Not Supported
H3	Perceived Behavioral Control → Dropout Intention	-0.037	0.635	Not Supported
H4	Negative Affectivity → Dropout intention	0.314	< 0.001	Supported

Note. n = 194.

Source: Research data.

Regarding the first hypothesis of the research (H1), it was verified that the attitude toward abandonment negatively influences the student's intention to dropout his or her course (coef. = -0.381; p-value = 0.001). Davis et al. (2002) argue that the attitude is a favorable or unfavorable evaluation of a particular behavior. It is worth noting that in the attitude scale used in this research, the items presented negative ideas regarding the course dropout (e.g., dropping out my course would make me feel guilty, would be useless, bad, harmful, etc.), thus, the more unfavorable the student's attitude toward dropout, the less will be his or her intention to drop out the course. A similar result was found in the study by Dewberry and Jackson (2018), in which the authors found a negative relationship between attitude and dropout intention, so that the more favorable the students' attitude in relation to the course, the lower the dropout intention.

Regarding the second hypothesis of the research (H2), the subjective norm did not have influence on the dropout intention (coef. = -0.017; p-value = 0.822). Norms are perceived social pressure that can influence people to perform a certain behavior (Roland et al., 2018). In the case of the subjective norm, it is the subjective social pressure for an individual to perform, or not, a behavior (Dewberry & Jackson, 2018). In this research, the subjective norm seems to have no predictive power over the student's intention to drop out the course, unlike previous studies (Davis et al., 2002; Dewberry & Jackson, 2018; Fichten et al., 2016; Roland et al., 2018). This finding draws attention, because it is expected that individuals are sensitive to social pressures, especially from reference groups, such as family and friends.

Regarding the third hypothesis of the research (H3), there was also no influence of perceived behavioral control on the dropout intention (coef. = -0.037; p-value = 0.635). According to TPB (Ajzen, 1991), perceived behavioral control is an element capable of predicting the intention of an individual to perform certain behavior. Perceived behavioral control refers to the

perception of a person's ability to achieve a certain behavior, but also to the perception of the control he or she has about his or her performance (Roland et al., 2018). Although previous studies on whether or not to remain in their higher education course (Davis et al., 2002; Fichten et al., 2016) demonstrate that perceived behavioral control is a factor that affects the students' behavioral intent, this study does not corroborate this result.

Regarding the fourth hypothesis of the research (H4), it was verified the subjective norm did not have influence on the dropout intention (coef. = 0.314; p-value < 0.001), so individuals with higher levels of depression, anxiety and stress were more likely to drop out their studies during the pandemic. Previous studies (Alves et al., 2022; Parviaine et al., 2020; Roso-Bas et al., 2016) suggest that negative psychological symptoms tend to contribute to students dropping out their courses. According to Parviaine et al. (2020), students who report any symptoms of psychological malaise may be at higher risk of dropout than their classmates without symptoms.

It is argued that the pandemic context brought psychological damage to students, increasing the levels of depression, anxiety, stress (Maia & Dias, 2020), making them more demotivated and with lower academic performance (Nunes, 2021). These factors can be triggers for students to plan to drop out their higher education course, since the university context brings a series of changes, pressures and challenges, which can lead them to develop psychological malaise (Martins et al., 2019). When analyzing the student's dropout during the pandemic, Nunes (2021) points out that a considerable part of students who dropped out disciplines during this period attribute this decision to emotional/psychological factors. These findings reinforce the idea that negative affectivity (i.e., symptoms of depression, anxiety and stress) can be a factor that leads to university drop out.

5 FINAL CONSIDERATIONS

This study aimed to verify the influence of negative affectivity on the dropout intention among accounting science students during the Covid-19 pandemic. For that purpose, a survey was carried out with 194 accounting science students at a public university. The results showed that the dropout intention is influenced by the attitude towards dropout and by negative affectivity, so that an unfavorable attitude towards the behavior reduces the dropout intention, while a higher incidence of negative affectivity (i.e., symptoms of depression, anxiety, and stress) enhances the student's intention to drop out the course. On the other hand, the subjective norm and the perceived behavioral control had no influence on the dropout intention, diverging from what is proposed by the Theory of Planned Behavior.

The study contributes to the discussion on two points relevant to the university context, the first on dropout in higher education and the second on students' mental health. Both points deserve the attention of university managers, since dropout is an unwanted phenomenon in any educational institution, whether public or private. In the context of a public university, such as the one investigated in this research, dropout represents public spending without the proper return to society, considering that the university will no longer insert professionals in the market, failing to fulfill one of its social functions. In addition, the university should promote a healthy environment that is favorable to the preservation of the mental health of its students. Taking into account the reality of the Covid-19 pandemic, in which the challenges have been enhanced, it is up to the institutions to outline strategies focusing on students' retention, as well as seek ways to provide psychosocial assistance to the academic community during and after this adverse period.

Thus, the study reinforces the importance of promoting actions focused on the preservation of mental health of university students, since symptoms of depression, anxiety and stress affect the quality of life and compromise the full student's performance. In the field of accounting, the challenge is even greater, since the accounting professional faces major transformations in his or

her area of activity, which can generate a mental overload and further enhance the psychological wear of this professional and students in this area.

The fact that it was applied in a single educational institution is considered as limitations of the research, which restricts the sample and makes generalizations impossible for other contexts. However, this research can be used as a comparison tool with other studies with similar objectives. Given this, considering the relevance of the topic, it is suggested, for future research, the expansion of the sample in different institutions of higher education. It is also recommended that this study be carried out in other courses to compare the realities experienced by students from different areas of knowledge. In addition, qualitative studies could contribute to broaden and deepen discussions about the negative affectivity developed, or amplified, in the context of the pandemic and what other damages it can bring to students. Also, studies with professors would contribute to the research field, enabling the understanding and debate about the consequences of the pandemic among these professionals, who, in addition to dealing with their own challenges, often need to assist students in this process.

REFERENCES

- Alves, S. A., Sinval, J., Lucas Neto, L., Marôco, J., Ferreira, A. G., & Oliveira, P. (2022). Burnout and dropout intention in medical students: The protective role of academic engagement. *BMC Medical Education*, 22, 83. <https://doi.org/10.1186/s12909-021-03094-9>
- Araújo, L. S.; Coutinho, M. P. L.; Pereira, D. R. (2009). Depressão em crianças e adolescentes escolares: um estudo das representações sociais. *Anais do XV Encontro Nacional da Associação Brasileira de Psicologia Social*, Maceió, AL.
- Ariño, D. O., & Bardagi, M. P. (2018). Relação entre fatores acadêmicos e a saúde mental de estudantes universitários. *Revista Psicologia em Pesquisa*, 12(3), 44-52. <https://doi.org/10.24879/2018001200300544>
- Baggi, C. A. S., & Lopes, D. A. (2011). Evasão e avaliação institucional no ensino superior: uma discussão bibliográfica. *Avaliação: Revista da Avaliação da Educação Superior*, 16(2), 355-374. <https://doi.org/10.1590/S1414-40772011000200007>
- Bardagi, M. P., & Hutz, C. S. (2011). Eventos estressores no contexto acadêmico: uma breve revisão da literatura brasileira. *Interação em Psicologia*, 15(1), 111-119. <http://dx.doi.org/10.5380/psi.v15i1.17085>
- Campbell, M. M. (2007). Motivational systems theory and the academic performance of college students. *Journal of College Teaching & Learning*, 4(7), 11-24. <https://doi.org/10.19030/tlc.v4i7.1561>
- Campos, J. A. D. B., Bonafé, F. S. S., Martins, B. G., Campos, L. A., & Maroco, J. (2020). Psychometric properties of DASS-21 and predictive model of negative affectivities in individuals with different pain conditions. *Global Journal of Medical Research*, 20(3), 8-21.
- Carneiro, T. C. J., Silva, M. A., & Bizarria, F. P. A. (2014). Fatores que afetam a permanência dos discentes em cursos de graduação a distância: um estudo na Universidade da Integração Internacional da Lusofonia Afro-Brasileira. *Gestão e Sociedade*, 8(20), 651-669. <https://doi.org/10.21171/ges.v8i20.1994>

- Cerchiari, E. A. N., Caetano, D., & Faccenda, O. (2005). Prevalência de transtornos mentais menores em estudantes universitários. *Estudos de Psicologia*, 10(3), 413-420. <https://doi.org/10.1590/S1413-294X2005000300010>
- Chi, D. L., Randall, C. L., & Hill, C. M. (2021). Dental trainees' mental health and intention to leave their programs during the COVID-19 pandemic. *The Journal of the American Dental Association*, 152(7), 526-534. <https://doi.org/10.1016/j.adaj.2021.02.012>
- Costa, O. S. D., & Gouveia, L. B. (2018). Modelos de retenção de estudantes: abordagens e perspectivas. *Revista Eletrônica de Administração*, 24(3), 155-182. <https://doi.org/10.1590/1413-2311.226.85489>
- Cunha, J. V. A., Nascimento, E. M., & Durso, S. O. (2016). Razões e influências para a evasão universitária: um estudo com estudantes ingressantes nos cursos de Ciências Contábeis de instituições públicas federais da região sudeste. *Advances in Scientific and Applied Accounting*, 9(2), 141-161. <https://doi.org/10.14392/ASAA.2016090202>
- Davis, L. E., Ajzen, I., Saunders, J., & Williams, T. (2002). The decision of African American students to complete high school: An application of the theory of planned behavior. *Journal of Educational Psychology*, 94(4), 810-819. <https://doi.org/10.1037/0022-0663.94.4.810>
- Deng, S. Q., & Peng, H. J. (2020). Characteristics of and public health responses to the coronavirus disease 2019 outbreak in China. *Journal of Clinical Medicine*, 9(2), 575 -565, 2020. <https://doi.org/10.3390/jcm9020575>
- Dias, É., & Pinto, F. C. F. (2020). A educação e a COVID-19. *Ensaio: Avaliação e Políticas Públicas em Educação*, 28(108), 545-554. <https://doi.org/10.1590/S0104-40362019002801080001>
- Dewberry, C., & Jackson, D. J. (2018). An application of the theory of planned behavior to student retention. *Journal of Vocational Behavior*, 107, 100-110. <https://doi.org/10.1016/j.jvb.2018.03.005>
- Faisal, R. A., Jobe, M. C., Ahmed, O., & Sharker, T. (2021). Mental health status, anxiety, and depression levels of Bangladeshi university students during the COVID-19 pandemic. *International Journal of Mental Health and Addiction*, 20, 1500-1515. <https://doi.org/10.1007/s11469-020-00458-y>
- Fichten, C. S. et al. (2016). Theory of planned behavior predicts graduation intentions of Canadian and Israeli postsecondary students with and without learning disabilities/attention deficit hyperactivity disorder. *International Journal of Higher Education*, 5(1), 208-219.
- Gil, A. C. (2008). *Métodos e técnicas de pesquisa social* (6a. Ed.). São Paulo: Atlas.
- Gonzalez, R. A., Nascimento, J. G. D., & Leite, L. B. (2016). Evasão em cursos a distância: um estudo aplicado na Universidade Corporativa da Secretaria da Fazenda do Estado da Bahia. *Revista do Serviço Público*, 67(4), 627-648. <https://doi.org/10.21874/rsp.v67i4.1231>

- Guimarães, M. F. (2014). *Depressão, ansiedade, estresse e qualidade de vida de estudantes de universidades pública e privada* (Dissertação de Mestrado). Universidade Metodista de São Paulo, São Bernardo do Campo, Brasil.
- Gusso, H. L. et al. (2020). Ensino superior em tempos de pandemia: diretrizes à gestão universitária. *Educação & Sociedade*, 41, e238957. <https://doi.org/10.1590/ES.238957>
- Ibrahim, A. K., Kelly, S. J., Adams, C. E., & Glazebrook, C. (2013). A systematic review of studies of depression prevalence in university students. *Journal of Psychiatric Research*, 47(3), 391-400. <https://doi.org/10.1016/j.jpsychires.2012.11.015>
- Maia, B. R., & Dias, P. C. (2020). Ansiedade, depressão e estresse em estudantes universitários: o impacto da COVID-19. *Estudos de Psicologia*, 37, e200067. <https://doi.org/10.1590/1982-0275202037e200067>
- Macher, D., Paechter, M., Papousek, I., & Ruggeri, K. (2012). Statistics anxiety, trait anxiety, learning behavior, and academic performance. *European Journal of Psychology of Education*, 27(4), 483-498. <https://doi.org/10.1007/s10212-011-0090-5>
- Martins, B. G., Silva, W. R., Marôco, J., & Campos, J. A. (2021). Eating behavior of Brazilian college students: influences of lifestyle, negative affectivity, and personal characteristics. *Perceptual and Motor Skills*, 128(2), 781-799. <https://doi.org/10.1177/0031512520983082>
- Martins, B. G., Silva, W. R. D., Marôco, J., & Campos, J. A. D. B. (2019). Escala de Depressão, Ansiedade e Estresse: propriedades psicométricas e prevalência das afetividades. *Jornal Brasileiro de Psiquiatria*, 68(1), 32-41. <https://doi.org/10.1590/0047-208500000222>
- Matumoto, P. A., & Peres, T. C. (2018). As Influências do estresse no desempenho acadêmico de estudantes universitários. *Revista Científica Semana Acadêmica*, (126), 1-16.
- Ministério da Educação [MEC]. (1996). *Diplomação, retenção e evasão nos cursos de graduação em instituições de ensino superior públicas*. Brasília, DF.
- Mondardo, A. H., & Pedon, E. A. (2005). Estresse e desempenho acadêmico em estudantes universitários. *Revista de Ciências Humanas*, 6(6), 159-180.
- Monteiro, C. F. D. S., Freitas, J. F. D. M., & Ribeiro, A. A. P. (2007). Estresse no cotidiano acadêmico: o olhar dos alunos de enfermagem da Universidade Federal do Piauí. *Escola Anna Nery Revista de Enfermagem*, 11(1), 66-72. <https://doi.org/10.1590/S1414-81452007000100009>
- Nunes, R. C. (2021). Um olhar sobre a evasão de estudantes universitários durante os estudos remotos provocados pela pandemia do COVID-19. *Research, Society and Development*, 10(3), e1410313022. <https://doi.org/10.33448/rsd-v10i3.13022>
- Parviainen, M., Aunola, K., Torppa, M., Poikkeus, A. M., & Vasalampi, K. (2020). Symptoms of psychological ill-being and school dropout intentions among upper secondary education students: A person-centered approach. *Learning and Individual Differences*, 80, 101853. <https://doi.org/10.1016/j.lindif.2020.101853>

- Reis, C. F., Miranda, G. J., & Freitas, S. C. (2017). Ansiedade e desempenho acadêmico: Um estudo com alunos de Ciências Contábeis. *Advances in Scientific and Applied Accounting*, 10(3), 319-333. <https://doi.org/10.14392/ASAA.2017100305>
- Roland, N., Frenay, M., & Boudrenghien, G. (2018). Understanding academic persistence through the theory of planned behavior: Normative factors under investigation. *Journal of College Student Retention: Research, Theory & Practice*, 20(2), 215-235. <https://doi.org/10.1177/1521025116656632>
- Roso-Bas, F., Jiménez, A. P., & García-Buades, E. (2016). Emotional variables, dropout and academic performance in Spanish nursing students. *Nurse Education Today*, 37, 53-58. <https://doi.org/10.1016/j.nedt.2015.11.021>
- Rudenshtine, S., McNeal, K., Schulder, T., Ettman, C. K., Hernandez, M., Gvozdieva, K., & Galea, S. (2021). Depression and anxiety during the COVID-19 pandemic in an urban, low-income public university sample. *Journal of Traumatic Stress*, 34(1), 12-22. <https://doi.org/10.1002/jts.22600>
- Rump, M., Esdar, W., & Wild, E. (2017). Individual differences in the effects of academic motivation on higher education students' intention to drop out. *European Journal of Higher Education*, 7(4), 341-355. <https://doi.org/10.1080/21568235.2017.1357481>
- Santos, E. A., Campos, G. H. F., Sallaberry, J. D., & Santos, L. M. R. (2021). Experiências com o ensino remoto e os efeitos no interesse e na satisfação dos estudantes de Ciências Contábeis durante a pandemia da SARS-CoV-2. *Revista Gestão Organizacional*, 14(1), 356-377. <https://doi.org/10.22277/rgo.v14i1.5712>
- Schmitt, D. C., Bugalho, D. K., & Kruger, S. D. (2021). Percepções docentes e às estratégias de ensino-aprendizagem durante o isolamento social motivado pelo COVID-19. *Revista Catarinense da Ciência Contábil*, 20, e3133. <https://doi.org/10.16930/2237-766220213133>
- Shields, N. (2001). Stress, active coping, and academic performance among persisting and nonpersisting college students. *Journal of Applied Biobehavioral Research*, 6(2), 65-81. <https://doi.org/10.1111/j.1751-9861.2001.tb00107.x>
- Silva Junior, A., Silva, V. C., & Martins-Silva, P. O. (2022). Impactos econômico-financeiros da pandemia de COVID-19 no setor de educação superior na B3. *Contabilidade Vista & Revista*, 33(1), 144-169. <https://doi.org/10.22561/cvr.v33i1.6642>
- Silva Filho, R. L. L., Motejunas, P. R., Hipólito, O., & Lobo, M. B. D. C. M. (2007). A evasão no ensino superior brasileiro. *Cadernos de Pesquisa*, 37(132), 641-659. <https://doi.org/10.1590/S0100-15742007000300007>
- Silva, I. J. A., Miranda, G. J., Leal, E. A., & Pereira, J. M. (2019). Estratégias das coordenações dos cursos de ciências contábeis para combater a evasão. *Revista Universo Contábil*, 14(2), 61-81. <http://dx.doi.org/10.4270/ruc.2018211>

- Silva, T. D., Pereira, J. M., & Miranda, G. J. (2018). O estresse em graduandos de Ciências Contábeis e Administração. *Advances in Scientific and Applied Accounting*, 11(2), 330-350. <https://doi.org/10.14392/ASAA.2018110208>
- Sousa, A. B., & Cruz, J. P. (2008). Narrativa protótipo da depressão. *Mudanças -Psicologia da Saúde*, 16(1), 71-80. <https://doi.org/10.15603/2176-1019/mud.v16n1p71-80>
- Swani, K., Wamwara, W., Goodrich, K., Schiller, S., & Dinsmore, J. (2022). Understanding business student retention during COVID-19: roles of service quality, college brand, and academic satisfaction, and stress. *Services Marketing Quarterly*, 43(3), 329-352. <https://doi.org/10.1080/15332969.2021.1993559>
- Turhan, D. et al. (2022). University students' profiles of burnout symptoms amid the COVID-19 pandemic in Germany and their relation to concurrent study behavior and experiences. *International Journal of Educational Research*, 116, 102081. <https://doi.org/10.1016/j.ijer.2022.102081>
- Vignola, R. C. B., & Tucci, A. M. (2014). Adaptation and validation of the depression, anxiety and stress scale (DASS) to Brazilian Portuguese. *Journal of Affective Disorders*, 155, 104-109. <https://doi.org/10.1016/j.jad.2013.10.031>
- Wang, C. et al. (2021). Anxiety, depression, and stress prevalence among college students during the COVID-19 pandemic: A systematic review and meta-analysis. *Journal of American College Health*, 1-8. <https://doi.org/10.1080/07448481.2021.1960849>
- Watson, D., & Clark, L. A. (1984). Negative affectivity: The disposition to experience aversive emotional states. *Psychological Bulletin*, 96(3), 465-490. <https://doi.org/10.1037/0033-2909.96.3.465>