

Between Crisis and Resilience: University Adaptation in New Accounting Students in the Peruvian Amazon

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ABSTRACT

Entering university is a particularly critical stage for first-year students, combining more complex academic demands with personal and socio-emotional challenges. The objective of this study was to analyze the academic and socio-emotional difficulties, the strategies and supports used, and the perception of adaptation and academic satisfaction in a cohort of 50 incoming students at the Professional School of Accounting of the Toribio Rodríguez de Mendoza National University of Amazonas during their first semester of 2025. A quantitative, descriptive-correlational, cross-sectional design was used, employing a 24-item Likert scale questionnaire that assessed four dimensions: academic difficulties upon entry, personal and socio-emotional difficulties, strategies and supports used, and perceptions of adaptation and academic satisfaction. The results show that most students report moderate (68%) and high (28%) academic difficulties, as well as moderate (48%) and high (26%) personal and socio-emotional difficulties. However, moderate use of strategies and supports (76.9% at a moderate level) was observed, especially time management and digital resources, and an overall perception of adaptation and academic satisfaction that was predominantly high (62%). The relational analysis suggests that adaptation does not imply an absence of difficulties, but rather the ability to mobilize academic, personal, and family resources to cope with them. Implications for the design of support and tutoring programs in the first year of accounting studies are discussed.

Keywords: university adaptation; academic difficulties; socio-emotional difficulties; coping strategies; academic satisfaction; accounting students.

INTRODUCTION

The Kingdom of Saudi Arabia is showing clear efforts and tangible progress in the evolution equitable and quality education for students with disabilities, as emphasized in its education strategy promoting lifelong learning. The transition from high school to college is internationally recognized as a critical stage of transition, in which young people must adapt to new academic demands, forms of assessment, social dynamics, and cultural codes specific to college life. Various explanatory models indicate that "success" in this first year depends, to a large extent, on the level of academic adjustment that students achieve in this new educational environment. Baker and Siryk conceptualized adaptation to university life as a multidimensional construct—academic, social, personal-emotional, and institutional—and designed the *Student Adaptation to College Questionnaire* (SACQ), which is widely used and adapted in different countries. Subsequent studies show that a better level of adaptation is associated with higher performance, lower dropout rates, and greater satisfaction with studies in the first year. At the same time, the literature has emphasized the personal and socio-emotional difficulties that accompany this transition: anxiety, stress, feelings of institutional disorientation, loneliness, and vocational doubts. Classic research by Tao and colleagues showed that social support from family, peers, and teachers acts as a protective factor, facilitating more adaptive coping strategies and better overall adjustment to university life.

In Latin America and Peru, adaptation to university life is complicated by the presence of socioeconomic, educational, and territorial gaps. Recent studies indicate that the ability to adapt to university and the use of virtual academic resources are significantly related to satisfaction with studies, as well as to mental health indicators such as depression and emotional exhaustion. These findings are particularly relevant in a post-pandemic context where digital technologies—including artificial intelligence—have been rapidly incorporated into study practices. However, most of this work has been done with large samples from different degree programs or with students from large cities. There is still little empirical evidence on what happens in specific programs such as accounting, and even less in public universities in the Peruvian Andean Amazon, where a large proportion of the student body is first-generation university students from rural or marginal urban schools.

At the Professional School of Accounting at the Toribio Rodríguez de Mendoza National University of Amazonas (UNTRM), located in the city of Chachapoyas, the annual intake of approximately 50 first-year students reflects this diversity. During the 2025-I semester, teacher observation and tutorial support revealed a set of academic difficulties: problems understanding teachers' explanations, keeping up with the pace of classes, organizing study time, taking effective notes, and understanding academic texts (scientific articles, book chapters, and accounting standards).

These difficulties were accompanied by personal and socio-emotional challenges: disorientation with university procedures and platforms, anxiety about the new context, feelings of loneliness or poor integration with peers, and problems balancing study responsibilities with work or family tasks. However, at the same time, there were narratives of effort, mutual support among peers, seeking help from family, and increasing use of digital resources—including artificial intelligence tools—to reinforce learning.

This reality suggests that the experience of new accounting students at UNTRM is characterized by the coexistence of academic and socio-emotional difficulties with emerging forms of coping and support networks. Understanding how these elements are articulated and how they relate to perceptions of adaptation and academic satisfaction is key to guiding support policies, curriculum design, and tutoring strategies in the first year.

Within this framework, the general objective of this study is to analyze the relationship between the level of academic and socio-emotional difficulties, the strategies and supports used, and the level of adaptation and academic satisfaction of incoming Accounting students at UNTRM during their first university semester, 2025-I.

Four specific objectives derive from this general objective: (a) to identify the main academic difficulties faced by students upon entry; (b) to describe the personal and socio-emotional difficulties associated with the adaptation process; (c) to determine the academic, personal, and family strategies and supports they use—and how often they use them—to cope with these difficulties; and (d) to estimate the level of adaptation and perceived academic satisfaction with regard to their experience of studying Accounting at the UNTRM.

Based on these objectives, the research problem can be formulated as follows: *How are academic and socio-emotional difficulties, the strategies and supports used, and the level of adaptation and academic satisfaction related among incoming students at the UNTRM Professional School of Accounting during the 2025-I semester?*

Considering previous evidence on the mediating role of academic adjustment and social support in first-year success, the general hypothesis is that: the higher the level of academic and socio-emotional difficulties and the lower the use of strategies and supports, the lower the level of adaptation and academic satisfaction perceived by incoming Accounting students at UNTRM in the 2025-I semester; conversely, greater use of strategies and supports will be associated with better adaptation and greater satisfaction, even in the presence of moderate difficulties.

In line with this hypothesis, the study adopts a quantitative, descriptive-correlational, cross-sectional design, applied to all 50 first-year Accounting students, using a Likert-type questionnaire that operationalizes four dimensions: academic difficulties, personal and socio-emotional difficulties, strategies and supports used, and academic adaptation/satisfaction. The results will provide an understanding of the university transition from a perspective situated in the Peruvian Amazon and contribute to cultural analysis and social change in public higher education.

THEORETICAL FRAMEWORK

Adaptation to university life is now conceived as a multidimensional process that integrates academic, social, personal-emotional adjustment, and connection to the institution. The most widely used instrument for assessing this is Baker and Siryk's *Student Adaptation to College Questionnaire* (SACQ), which describes how students cope with the demands of studying at university and allows for the identification of those at risk of failure or dropout. From this perspective, adaptation is not limited to performance, but also involves feeling competent to study, integrated into the group, and satisfied with one's vocational decision.

The first variable in this study, **academic difficulties upon entry**, is understood as the opposite of academic adjustment. It includes problems understanding the teacher's explanations, keeping up with the pace of classes, organizing study time, taking effective notes, preparing for exams, and understanding academic texts. Research with first-year students shows that the level of academic adjustment significantly predicts grade point average, credits earned, and intention to continue in the program.

In this vein, it has been noted that academic adjustment is part of a broader set of adjustment areas—cultural, emotional, financial, intellectual, and social—that are put to the test during the first year. When curricular demands exceed prior study and academic reading skills, feelings of overload, poor performance on early assessments, and doubts about career choice often arise, especially in professional programs such as accounting, which require early mastery of abstract concepts and technical regulations.

The second variable, **personal and socio-emotional difficulties**, includes states of anxiety, stress, disorientation, feelings of loneliness, poor integration with peers, and problems asking for help. Tao and colleagues demonstrated that, during the first semester, students tend to experience high levels of stress and that their overall adjustment to university is closely linked to how they cope with these stresses. In contexts of rapid change—such as the transition from high school to university and, even more so, in post-pandemic scenarios—these socio-emotional factors become decisive for well-being and retention.

A central element in understanding these difficulties is **social support**. Follow-up studies on the transition to university show that perceived support from parents, teachers, peers, and siblings remains relatively stable over time but has direct effects on adjustment and indirect effects through more adaptive coping styles. Students who perceive warm and functional support networks tend to develop greater confidence in asking for help, explore more institutional resources, and report less psychological distress.

The third variable, **academic, personal, and family strategies and support**, is related to the field of **academic resilience** and coping strategies. Academic resilience is defined as the student's ability to maintain adequate functioning in the face of academic adversity, recovering from failures, adjusting strategies, and persisting in their goals. Trigueros and colleagues validated an academic resilience scale in thousands of Spanish university students, showing that it is associated with greater involvement, autonomous motivation, and well-being.

In practice, these strategies include behaviors such as seeking support from peers, consulting teachers outside of class, attending tutorials, organizing study time, participating in study groups, using digital learning resources, and seeking emotional support from family and friends. Studies at Peruvian universities indicate that **adaptability to university life** and the **use of virtual academic resources** are significant predictors of satisfaction with studies, especially in hybrid or virtual modalities.

The fourth variable, **adaptation and perceived academic satisfaction**, summarizes the outcome of this process. It draws on the SACQ approach, which assesses objective adjustment to university demands, and articulates it with subjective satisfaction with the student experience. Recent validations of the SACQ-50 in Peruvian universities confirmed its multidimensional structure and its usefulness in identifying adaptation and risk profiles, reinforcing the idea that satisfaction with studies is mediated by how students adjust to the academic and social environment.

In Latin America, progress has been made in creating specific scales of adaptation to the university context, sensitive to cultural factors such as disparate educational trajectories, being the first generation to attend university, and territorial inequalities. Finck and colleagues developed an instrument for adaptation to the Latin American university context, highlighting the importance of considering cultural and socioeconomic diversity in measuring adjustment. Similarly, recent adaptations of resilience scales to Spanish highlight that the structure of these constructs may vary according to the culture and life experience of students.

On this basis, the present study organizes its conceptual model into four dimensions: (a) academic difficulties upon entry and (b) personal and socio-emotional difficulties, understood as risk factors; (c) academic, personal, and family strategies and supports, as resources for coping and resilience; and (d) adaptation and academic satisfaction, as an integrative result of the transition process. The central hypothesis holds that difficulties, when not accompanied by sufficient strategies and supports, weaken adaptation, while a robust repertoire of strategies and supports can cushion the impact of moderate difficulties and promote successful adaptation, especially in unique contexts such as that of accounting students in the Peruvian Amazon.

METHODOLOGY

Research Approach and Design

The study was conducted using a quantitative approach, as it involved numerical measurement of variables and statistical analysis of data. The design was non-experimental, cross-sectional, and descriptive-correlational. It was non-experimental because no variables were manipulated; cross-sectional because the information was collected at a single point in time (end of the 2025-I semester); and descriptive-correlational because it sought, on the one hand, to describe the levels of difficulties, strategies, and adaptation and, on the other, to explore the relationship between these dimensions in incoming accounting students.

Scope, Population, and Sample

The research was conducted at the Professional School of Accounting of the Toribio Rodríguez de Mendoza National University of Amazonas (UNTRM), located in the city of Chachapoyas, Amazonas region (Peru). The population consisted of the 50 students enrolled in the first cycle of the Accounting program during the 2025-I academic semester. Given the manageable size of the cohort, a census sampling was chosen, so that the sample matched the population ($N = 50$), avoiding estimation errors derived from sampling and allowing for a comprehensive analysis of the cohort of new students.

Variables and Dimensions

Four main variables were used, operationalized into dimensions:

1. **Academic Difficulties upon Entry** (Dimension 1): includes difficulties in understanding teachers' explanations, keeping up with classes, organizing study time, taking effective notes, preparing for exams, and understanding academic texts (articles, chapters, and accounting standards).
2. **Personal and Socio-Emotional Difficulties** (Dimension 2): includes disorientation regarding how the university works, anxiety or stress due to change, feelings of loneliness or low integration, difficulty asking for help, perception of insufficient family support, and problems balancing study with work or family responsibilities.
3. **Academic, Personal, and Family Strategies and Support** (Dimension 3): includes seeking support from peers, consulting teachers outside of class, using tutoring or counseling, planning study time, participating in study groups, using digital resources (platforms, videos, AI tools), emotional support from family or friends, and participating in integration activities.
4. **Adaptation and Perceived Academic Satisfaction** (Dimension 4): includes satisfaction with one's own adaptation to academic demands, the feeling of learning what is expected, satisfaction with the support received from teachers and classmates, and overall satisfaction with the experience of studying accounting at UNTRM.

Data Collection Technique and Instrument

The data collection technique used was a survey, administered in person in the classroom. The instrument used was a Likert-type questionnaire, developed specifically for this study based on a review of the literature on university adaptation, academic and socio-emotional difficulties, and coping strategies in first-year students. The questionnaire consisted of 20 items, distributed across the four dimensions mentioned above: 6 items for academic difficulties, 6 for personal and socio-emotional difficulties, 8 for strategies and support, and 4 for academic adaptation/satisfaction. Each item was answered on a five-point scale: 1 = Never, 2 = Almost never, 3 = Sometimes, 4 = Almost always, and 5 = Always.

Content Validity and Cultural Appropriateness

The content validity of the questionnaire was established through expert judgment, bringing together teacher-researchers with experience in research methodology and higher education. The experts evaluated the relevance, clarity, and cultural appropriateness of each item for the context of new accounting students at UNTRM. Based

on their observations, the wording of some items was adjusted, examples specific to the Amazonian reality were specified, and the correspondence between items, dimensions, and specific research objectives was verified. This process ensured that the instrument consistently measured the proposed dimensions and was understandable to students.

Reliability of the Instrument

The internal reliability of the questionnaire was evaluated using Cronbach's alpha coefficient, calculated for both the overall scale and for each dimension separately. The procedure made it possible to verify the degree of consistency of the responses among the items that make up each subscale (academic difficulties, socio-emotional difficulties, strategies and supports, and adaptation/satisfaction). The values obtained were within ranges considered acceptable for social science studies ($\alpha \geq 0.70$), so the instrument was considered reliable for application in the study cohort.

Application Procedure

The questionnaire was administered toward the end of the 2025-I semester, in coordination with the teachers responsible for the first-cycle courses. In a previously agreed-upon session, the researcher explained the objectives of the study to the students, as well as the conditions of voluntariness and confidentiality and the anonymous nature of the responses. After answering questions, each student was given the informed consent form and, once signed, the printed questionnaire. The response time ranged from 15 to 20 minutes. The questionnaires were reviewed for omissions and then coded into a data matrix for statistical analysis.

Data Analysis

The information was processed using descriptive statistics and bivariate analysis. First, absolute and relative frequencies (percentages) were calculated for each response category, constructing distribution tables by item and by level for each dimension. To interpret the levels of difficulty, strategies, and adaptation, scales were established that classified scores as low, medium, and high according to theoretical ranges for each dimension. Secondly, to respond to the specific objective related to the relationship between the variables, contingency tables were created by crossing the levels of academic difficulties, socio-emotional difficulties, and strategies/supports with the levels of adaptation/academic satisfaction. This analysis allowed us to identify patterns of association between the dimensions, although without claiming statistical inference, given the census nature and sample size.

Ethical Considerations

The research was conducted in accordance with the ethical principles established in the UNTRM Research Regulations and national standards for studies involving human subjects. Voluntary participation, the right to withdraw without academic consequences, and the confidentiality of the information provided were guaranteed at all times. No names or data that could identify the students were collected in the reports. The paper questionnaires and digital databases were safeguarded by the researcher in charge, and the results were used solely for academic purposes and institutional improvement.

RESULTS

OE1: Identify the main academic difficulties faced by the 50 incoming students at the UNTRM Professional School of Accounting during their first semester of university, 2025.

Table 1. Academic difficulties upon entry

Level	N	%
Low (6 to 13)	2	4.0
Medium (14 to 21)	34	68.0
High (22 to 30)	14	28.0
Total	50	100

Interpretation

The data in Table 1 show that **academic difficulties upon entry** are concentrated at an **intermediate** level: 68.0% of new students fall within this range and 28.0% at a **high** level, while only 4.0% report a low level, which means that **96% of students acknowledge moderate or severe difficulties** when beginning their accounting studies. The item-by-item analysis reveals that the majority had problems **understanding the teacher's explanations** (78% "sometimes" or more), perceived that the **level of academic demand was much higher**

than in high school (92%), had difficulties **organizing their study time** (86%), and **taking effective notes** (68%). Likewise, a high proportion reported problems **adapting to the type of assessments** (84%) and **understanding academic texts** such as articles, chapters, and accounting standards (74%). Overall, the profile indicates that new students face a **significant leap in the complexity and pace of academic demands**, with specific weaknesses in time management, study strategies, and specialized academic reading.

OE2: Describe the personal and socio-emotional difficulties experienced by the 50 incoming Accounting students at UNTRM in their process of adapting to university life, 2025.

Table 2. Personal and socio-emotional difficulties

Level	N	%
Low (6 to 13)	13	26.0
Medium (14 to 21)	24	48.0
High (22 to 30)	13	26.0
Total	50	100

Interpretation

Table 2 shows that the **personal and socio-emotional difficulties** of Accounting freshmen are concentrated at the **medium** level (48.0%), followed by equal proportions at the **low** and **high** levels (26.0% each), indicating that most students face moderate emotional and adjustment difficulties, and a quarter experience them with high intensity. At the item level, 82% report feeling **disoriented about how the university works** ("sometimes" or more), and 76% report **anxiety or stress due to the change from high school to university**, with more than half ranking "almost always" or "always" on this last item, which shows a strong emotional impact of the transition. Likewise, between 60% and 70% of students report **feeling lonely or poorly integrated with their peers**, **difficulty asking for help** when they do not understand a topic, and **problems balancing their studies with other responsibilities**. Only in the item of insufficient family support is a more heterogeneous profile observed, with 34% never perceiving a lack of support and 30% almost never feeling it, compared to 36% who did experience this lack with varying frequency. Overall, the data show that, along with academic demands, new students face an **emotionally demanding scenario** marked by institutional disorientation, anxiety, relative loneliness, and tension between study, work, and family.

OE3: Determine the academic, personal, and family strategies and supports used by the 50 incoming accounting students at UNTRM to cope with the difficulties of their first semester at university, and the frequency with which they use them, 2025 .

Table 3. Strategies and supports used

	N	%
Low (8 to 18)	6	11.5
Medium (19 to 29)	40	76.9
High (30 to 40)	4	7.7
Total	50	100

Interpretation

Table 3 indicates that the use of **academic, personal, and family strategies and supports** is concentrated at a **medium** level: 76.9% of students fall within this range (19 to 29 points), 11.5% at a **low** level (8 to 18 points), and only 7.7% at a **high** level (30 to 40 points), suggesting that most resort to different coping resources, but still in an irregular manner. At the item level, the most frequent behaviors are **seeking support from peers** (72% "sometimes" or more), **organizing a weekly schedule or study plan** (76% "sometimes" or more), **participating in study groups** (68% "sometimes" or more), and **using additional resources such as videos, books, tutorials, or AI tools** (84% "sometimes" or more, with almost 60% "almost always" or "always"). In contrast, **formal tutoring, counseling, or university support services** are rarely used: 56% say they "never" or "almost never" use them, and only 10% do so "almost always" or "always." Family support appears to be more divided: although 38% ask for help "sometimes," 48% still do so "never" or "almost never." Finally, 64% perceive that **throughout the semester they improved the way they deal with their academic and personal problems** ("sometimes" or "almost always"), suggesting a progressive process of learning coping strategies.

OE4: Estimate the level of adaptation and academic satisfaction perceived by the 50 incoming Accounting students at UNTRM regarding their experience in their first semester at university, 2025 .

Table 4. Perception of adaptation and academic satisfaction

Level	N	%
Low (6 to 13)	0	0.00
Medium (9 to 14)	19	38
High (15 to 20)	31	62.00
Total	50	100

Interpretation

Table 4 shows that students' **perception of adaptation and academic satisfaction** is predominantly **high**: **62%** of students are in the **high** range (**15 to 20 points**), while **38%** are in the **medium** range (**9 to 14 points**). No students scored in the **low** range (**6 to 13 points**). Regarding specific items, **satisfaction with adaptation to academic demands** is reported by **78%** as "*sometimes or more*," with **58%** reporting "*almost always or always*." On the other hand, **80%** of students are satisfied with **the support received from teachers, classmates, and university services**, of which **50%** perceive it as "*almost always or always*." **Seventy percent** feel part of the **student community at the Professional School of Accounting**, while overall, **70%** of students report **being satisfied with their academic experience** in the first semester, with **34%** of them indicating that they are "**always**" satisfied. These results indicate a **high level** of overall **satisfaction** with adaptation and perceived support, despite the initial difficulties encountered.

OE5: Establish the relationship between the level of academic and socio-emotional difficulties, the strategies and supports used and the level of adaptation and academic satisfaction of the 50 incoming Accounting students at UNTRM, 2025 .

Table 5. Relationship between the level of academic and socio-emotional difficulties, the strategies and supports used, and the level of adaptation and academic satisfaction.

Statement and range		Relationship between the level of academic and socio-emotional difficulties, the strategies and supports used, and the level of adaptation and academic satisfaction				Total	
		Medium (9 to 14)		High (15 to 20)			
		N	%	N	%	N	%
Dimension 1: Academic difficulties upon admission	Low (6 to 13)	0	0	2	6.5	2	4.0
	Medium (14 to 21)	14	73.7	20	64.5	34	68.0
	High (22 to 30)	5	26.3	9	29.0	14	28.0%
Total		19	100.0%	31	100.0%	50	100.0
Dimension 2: Personal and socio-emotional difficulties	Low (6 to 13)	5	26.3	8	25.8	13	26.0
	Medium (14 to 21)	10	52.6	14	45.2	24	48.0%
	High (22 to 30)	4	21.1	9	29.0	13	26.0
Total		19	100.0%	31	100.0%	50	100.0
Dimension 3: Strategies and supports used	Low (8 to 18)	3	15.8	3	9.7	6	12.0
	Medium (19 to 29)	16	84.2	24	77.4	40	80.0
	High (30 to 40)	0	0	4	12.9	4	8.0
Total		19	100.0%	31	100.0%	50	100.0

Interpretation

Table 5 shows that, even though most students have moderate to high levels of academic and personal difficulties, their level of adaptation and academic satisfaction tends to be favorable. Among those who report moderate adaptation/satisfaction ($n = 19$), 73.7% have moderate academic difficulties and 26.3% have high academic difficulties; in the socio-emotional dimension, 52.6% are at a moderate level and 21.1% at a high level, while in terms of strategies and supports used, 84.2% are at a moderate level and 15.8% at a low level. In the group with high adaptation/satisfaction ($n = 31$), the pattern is similar in academic difficulties (64.5% medium, 29.0% high) and personal-social-emotional difficulties (45.2% medium, 29.0% high), but there is a slight advantage in the use of support: 12.9% achieve a high level of strategies and only 9.7% remain at a low level. Overall, the data suggest that academic adaptation and satisfaction do not depend on the absence of problems—which remain frequent—but on the ability to mobilize academic, personal, and family support at least at moderate levels.

DISCUSSION

OE1: This pattern is consistent with the international literature, which indicates that **academic adjustment**—understood as the ability to cope with new forms of teaching, assessment, and independent study—is a critical factor for success in the first year of university. Van Rooij et al. show that students who fail to adapt to this new pace are at greater risk of underachievement and dropout, which coincides with 28% of your cohort experiencing high levels of difficulty. Similarly, studies on time management and academic commitment show that difficulty in planning study is associated with lower performance, an aspect clearly visible in 86% of new students who report problems organizing their time. In Latin American and Peruvian contexts, it has also been documented that many students arrive at university with **poorly developed reading habits**, which translates into difficulties in understanding academic and technical texts, as is the case with the accounting materials in your program. Overall, your results reinforce the need for accounting schools to implement induction and support programs focused on **university study strategies, academic reading, and time management** from the first cycle onwards, rather than solely reinforcing conceptual content.

OE2: This pattern is consistent with the literature that describes the transition to university as a period of **high stress and socio-emotional vulnerability**, in which anxiety, feelings of rootlessness, and doubts about one's ability to cope with new demands frequently arise. Various studies have shown that, during the first year, many students report high levels of stress and discomfort, which are associated with academic adjustment problems and the intention to drop out if they do not have sufficient support. Tao et al. found that the combination of **anxiety about change** and **difficulty asking for help** is particularly risky, as it prevents students from making timely use of available resources; your results point in the same direction, given the weight of these two items in the socio-emotional dimension. At the same time, the fact that a significant proportion of students perceive sufficient family support but still experience disorientation, loneliness, and difficulties in balancing responsibilities coincides with Latin American studies that emphasize the importance of differentiating between **emotional family support** and **institutional support**: the former cushions discomfort but does not replace the need for clear guidance on procedures, academic life, and belonging to the peer group. In summary, your findings confirm that support for new students cannot be reduced to reinforcing content; it must include **guidance, welcoming, and psychoeducational support mechanisms** that explicitly address disorientation, anxiety, and social integration in the first semester.

OE3: This profile is consistent with the literature, which indicates that first-year students tend to rely primarily on **informal networks** (peers and family) and self-help resources (readings, videos, platforms), while institutional tutoring services are used infrequently or late. Maymon et al. show that the **quality and source of support received** have a decisive influence on the well-being of new students: peer support is associated with a greater sense of belonging, and teacher support with a better perception of academic self-efficacy, but both need to be available and perceived as accessible. In turn, Tao et al. emphasize that social support facilitates more adaptive coping styles in the face of the stress of university transition. Your results are consistent with these findings: students relatively frequently activate peer support and the use of digital resources (including artificial intelligence), which seems to contribute to their perception of improvements in how they deal with their problems, despite the difficulties; However, the low use of tutoring and counseling suggests that the **potential of institutional support is still underutilized**, something already documented in Latin American studies on university adaptation, where it is observed that many students are unaware of or do not trust formal support services.

OE4: The results obtained are consistent with previous studies on **university adaptation** in Latin American contexts, which highlight that students' **academic satisfaction** is closely related to their perception of academic and institutional support, especially during the first year. According to research such as that by Baker and Siryk (2020), a high level of social and academic support predicts greater satisfaction with university life. These results

coincide with your sample, where students report being quite satisfied with the support received from teachers and peers, especially as the semester progresses. Furthermore, studies such as those by Tinto (1993) and Cabrera et al. (2001) suggest that a strong sense of **belonging** to the university community is directly related to higher levels of satisfaction, as seen in the response of **70%** of students who feel they belong to their academic community. However, although the satisfaction rate is high, the fact that **38%** still report a **medium** level of satisfaction indicates that **academic adjustment is not complete**, which may suggest areas for improvement in pedagogical support and social integration.

OE5: This pattern is consistent with the literature that understands university adaptation as a coping process rather than a simple reduction of difficulties. Studies based on the SACQ have shown that students can maintain acceptable levels of academic and personal adjustment even in demanding contexts, provided they have sufficient support resources and a strong sense of belonging. Similarly, recent research with Peruvian university students indicates that adaptability to university life, combined with the active use of academic resources—including virtual resources—predicts higher levels of satisfaction with studies even when significant academic demands persist. Likewise, studies on classroom climate and teacher support argue that a positive relational environment cushions the impact of stress and promotes motivation, commitment, and progressive adaptation to the first year. In this context, the results from Contabilidad-UNTRM reinforce the idea that academic and socio-emotional difficulties are a "normal" part of the transition to university, and that the key lies in combining study strategies, seeking help, and support networks that allow these initial crises to be transformed into experiences of learning and growth.

CONCLUSIONS

OE1: Most incoming students at the UNTRM Professional School of Accounting have a **medium** level of **academic difficulties upon entry**, accompanied by a significant percentage with **high** difficulties. These difficulties are concentrated in three areas: (a) adaptation to the style and pace of university teaching, perceived as much more demanding than that of high school; (b) limitations in time management and study strategies (note-taking and exam preparation); and (c) problems understanding specialized academic texts. In line with international and Latin American literature, these findings confirm that academic success in the first year cannot be explained solely by prior knowledge, but also by the development of university study and academic reading skills, which justifies the implementation of specific induction, tutoring, and pedagogical support programs for new accounting students.

OE2: The results allow us to conclude that incoming students at the UNTRM Professional School of Accounting face, during their first semester, **personal and socio-emotional difficulties of mainly medium intensity, with a significant group at a high level**, reflected in disorientation regarding the functioning of the university, anxiety or stress due to the change in educational level, feelings of loneliness or low integration with peers, difficulties in asking for help, and tension in reconciling study with other responsibilities. Although a considerable number perceive sufficient family support, this is not enough to neutralize the emotional impact of the transition, which highlights the need for **institutional mechanisms for guidance, psychoeducational support, and strengthening of the sense of belonging** that explicitly address these socio-emotional dimensions as a condition for sustainable university adaptation.

OE3: It is concluded that new Accounting students at UNTRM deploy a set of **strategies and supports of predominantly medium intensity**, based above all on collaborative work with peers, basic organization of study time, and the use of digital resources to reinforce content, while formal tutoring and counseling services are rarely used. Although most perceive that, as the semester progresses, the way they deal with their academic and personal problems improves, there remains a group with a low level of strategies, which highlights the need to **strengthen and raise the profile of institutional support mechanisms**, integrating training in study skills, the critical use of digital resources (including AI), and the active promotion of tutoring and counseling as part of the first-year curriculum.

OE4: First-semester students at the UNTRM Professional School of Accounting report a **high perception of adaptation and academic satisfaction**, reflected in a 62% satisfaction rate at the **high** level. The perception of institutional, faculty, and peer support is positive, which facilitates academic adaptation. However, it is noted that there are still challenges to full adaptation for some students, given that **38%** are at a medium level of satisfaction. This suggests that, despite positive perceptions, there is still room for improvement, especially in aspects of **social and academic integration**. It would be beneficial to continue promoting **academic and psycho-emotional support strategies** that contribute to strengthening **belonging to the university community** and improving the academic experience in the first cycles.

OE5: In summary, the observed relationship indicates that medium and high levels of adaptation and academic satisfaction coexist with medium or high academic and socio-emotional difficulties, but modulated by a predominantly moderate—and in some cases high—use of strategies and supports. This suggests that institutional

interventions should focus less on "eliminating" all difficulties and more on strengthening coping resources: academic tutoring, emotional support, orientation programs for new students, and promotion of peer and family support networks. From a university management perspective, the findings support the relevance of policies that integrate the academic and socio-emotional dimensions of the student experience as a condition for sustaining the retention and well-being of incoming accounting students.

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