

**THE INFLUENCE OF MENTAL HEALTH AND MINDFULNESS  
TOWARDS SELF ACTUALIZATION OF ACCOUNTING EDUCATION  
STUDENT FACULTY OF ECONOMICS AND BUSINESS  
YOGYAKARTA STATE UNIVERSITY 2020**

**PENGARUH KESEHATAN MENTAL DAN MINDFULNESS  
TERHADAP AKTUALISASI DIRI MAHASISWA PENDIDIKAN  
AKUNTANSI ANGKATAN 2020 FEB UNY**

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**Abstract: The Influence of Mental Health and Mindfulness Towards Self Actualization Student.**

The low level of self-actualization of students is a problem in meeting the demands of the higher education curriculum. In increasing self-actualization, several influential factors include mental health and mindfulness. This research was conducted to determine the influence of mental health and mindfulness on student self-actualization. The population of this study are students of Accounting Education FEB UNY 2020 with non-probabilitation sampling techniques. The sample used was 73 students. The results showed that Mental Health positively affects Self-Actualization with a sig of 0.000; Mindfulness positively affects Self-Actualization with a sig of 0.000; and Mental Health and Mindfulness simultaneously positively affect Self-Actualization with a sig of 0.000.

**Keyword:** Mental Health, Midfulness, Self Actualization

**Abstrak: Pengaruh Kesehatan Mental dan Mindfulness terhadap Aktualisasi Diri Mahasiswa.** Tingkat aktualisasi diri mahasiswa yang rendah menjadi masalah dalam memenuhi tuntutan kurikulum pendidikan tinggi. Dalam peningkatan aktualisasi diri, beberapa faktor yang berpengaruh diantaranya kesehatan mental dan mindfulness. Penelitian ini dilaksanakan untuk mengetahui pengaruh kesehatan mental dan mindfulness terhadap aktualisasi diri mahasiswa. Populasi dari penelitian ini adalah mahasiswa Pendidikan Akuntansi FEB UNY 2020 dengan teknik non-probabiliti sampling. Sample yang digunakan sejumlah 73 mahasiswa. Hasil penelitian menunjukkan Kesehatan Mental berpengaruh secara positif terhadap Aktualisasi Diri dengan sig 0,000; Mindfulness berpengaruh secara positif terhadap Aktualisasi Diri dengan sig 0,000; serta Kesehatan Mental dan Mindfulness secara simultan berpengaruh positif terhadap Aktualisasi Diri dengan sig 0,000.

**Kata Kunci:** Kesehatan Mental, Mindfulness, Aktualisasi Diri

## **INTRODUCTION**

The curriculum that currently applies in tertiary institutions is Merdeka Belajar-Kurikulum Merdeka (MBKM). The MBKM curriculum policy was launched by the

Directorate General of Higher Education, Research, and Technology; Ministry of Education, Culture, Research, and Technology as an initial framework to form graduates who are challenging, relevant to

the times, have high nationality, and are ready to become leaders. The existence of demands and challenges from the applicable curriculum requires students to know and maximize their potential so that they can develop themselves according to their capacity. In another sense, students must be able to actualize themselves as well as possible so that the expected achievements, both academically and non-academically, can be appropriately realized (Directorate General of Higher Education, Ministry of Education and Culture, 2020).

Self-actualization is the ability to complete realization of one's potential and the full development of one's capabilities and appreciation for life. This concept is at the top of Maslow's hierarchy of needs, so only some people achieve it. The data contained in D'Souza (2018: 1921) explains that Maslow estimates that only about 1% of people can genuinely self-actualize. Thus, many people need to do an in-depth self-actualization evaluation. Instead, they base their conclusions on case studies and personal beliefs.

Based on observations made by researchers as a pre-research analysis, students of Accounting Education, Faculty of Economics and Business, Yogyakarta State University, still need good self-actualization. This can be seen from the behavior of students, namely 60% of the observed objects (random samples) have the following

behaviors: (1) Students are still determining the goals or dreams that goals will achieve in the future. (2) Students have yet to determine what they will be like during and after lectures. (3) Students still need to be fully confident in making decisions and consequences. (4) Students need to be more confident and consistent about the choices they make.

Two factors can affect self-actualization, as described by Hasyim (2002:79). These factors are internal factors, namely from within oneself, and external factors, namely factors from outside oneself. In this case, for students of Accounting Education, one of the things that can be an internal factor in the level of self-actualization of students is their mental health. According to WHO (World Health Organization), Mental Health is defined as a state of well-being in which every individual realizes his potential, can cope with the everyday stresses of life, can work productively and fruitfully, and can contribute to his community. The importance of maintaining mental health because mental health can affect an individual's daily activities. If mental health is disturbed, their emotions become unstable, and they often feel tired, bored, dizzy, and unable to socialize appropriately. For this reason, every individual must understand the importance of maintaining mental health.

The level of students' mental health in Indonesia is not good enough, coupled with

the Covid-19 pandemic resulting in more and more mental illnesses. Research conducted by Hasanah et al. (2020: 299) in May 2020, which 190 respondents attended, showed that 41.58% of respondents experienced symptoms of mild anxiety and 16.84% of respondents experienced moderate anxiety symptoms. These results also align with data from WHO or World Health Organization. WHO shows people with good mental health conditions are declining worldwide. Due to demographic changes, there has been a 13% increase in mental health conditions and substance use disorders in the last decade (as of 2017). Current mental health conditions account for 1 in 5 years of life with a disability. About 20% of the world's children and adolescents have a mental health condition, with suicide being the second leading cause of death among 15-29-year-olds.

One way to improve mental health is to apply Mindfulness in daily life. Mindfulness is a way, attitude, or behavior in which a person is fully aware and gives full attention to what is experienced and what is felt. Mindfulness will form a simple mindset to live life. Mindfulness is the quality of being fully present and involved with every passing second and minute. When engaged in mindfulness, that person is free from distraction and judgment, having nothing but his thoughts and feelings. At this time, the individual can get "stuck" with feelings that

may be bubbling up inside or floating through him during a busy and reckless life. With mindfulness, the individual can finally slow down and feel all that he needs to feel.

Mindfulness training can help individuals change the way they deal with stress, the way they think about themselves, and the way they use their thoughts. The individual brain has evolved to take care of the individual, but that does not mean the brain is constantly engaged in the most beneficial activities in the long term. The power of awareness and intention can guide an individual's mind toward better habits (NHS Foundation Trust, 2013).

The research conducted by Rahmawati & Putri (2020: 823) was carried out in five sub-districts that are members of UMKM Banyumas Regency, especially those who are members of UMKM Padma Gayatri with a population of 100 people and a sample of 45 people. Based on the analysis done, Exercise Mindfulness, the STOP method affects stress and psychological well-being. Ability mindfulness, awareness, attention, and self-acceptance can reduce stress and increase the psychological well-being of UKM workers. Mindfulness behavior can also apply this Mindfulness behavior to Accounting Education students to improve students mental health, which then hopefully will affect the level of self-actualization. Based on this description, the researcher intends to research to determine the influence

of Mental Health and Mindfulness towards self actualization of Accounting Education Students at, Faculty of Economics and Business, Yogyakarta State University.

### LITERATURE REVIEW

#### 1. The influence of mental health on self-actualization

Mental health is defined as a state of well-being in which every individual realizes their potential, can cope with the everyday pressures of life, can work productively, and can contribute to their community. Mental health and self-actualization have a very close relationship. These signs of mental health are part of the self-actualization component. Mentally healthy students have the opportunity to actualize themselves better than students who are mentally unhealthy. With a healthy mentality, it is easier for students to achieve qualified self-actualization. Thus, to achieve a high level of self-actualization, students must first have a healthy mentality.

#### 2. Influence mindfulness on self-actualization

Practicing students' mindfulness allows them to enjoy life and love themselves better. It is caused mindfulness can reduce stress and pain, improve brain work, increase creativity, and improve focus and concentration. With mindfulness, students can enjoy every moment to the fullest, focus more on what is currently being faced, and reduce worries about the future and regrets about the past.

Self-acceptance is fully acknowledged to be able to increase self-actualization significantly. In addition, by thoroughly enjoying every moment, students will be able to appreciate and be grateful for the little things and be able to appreciate the process more. Students can focus more on the problem than their ego when faced with problems. These things can increase self-actualization.

Research framework about mental health and mindfulness, which is predicted to affect self-actualization, can be presented in the image below:

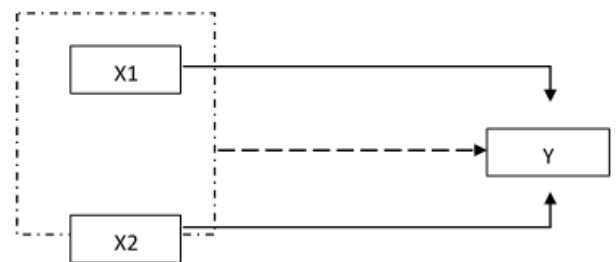


Figure 1 Research Framework

- X1 : Variable 1 (Mental Health)
- X2 : Variable 2 (Mindfulness)
- Y : Variable 3 (Self-Actualization)

Based on the research framework, there are 3 hypotheses that will be studied in this research. as follows: (1) There is an influence between mental health towards self actualization of Accounting Education Students 2020, Faculty of Economics and Business, Yogyakarta State University. (2) There is an influence between mindfulness towards self actualization of Accounting

Education Students 2020, Faculty of Economics and Business, Yogyakarta State University. (3) There is an influence between mental health and mindfulness towards self-actualization of Accounting Education Students 2020, Faculty of Economics and Business, Yogyakarta State University.

## RESEARCH METHOD

This study uses a quantitative approach using instruments. The type of research used in this research is comparative causal research. This research has been carried out at Yogyakarta State University for 2020 batch of Accounting Education students at the Faculty of Economics and Business. This research has been conducted in September 2022 – January 2023. The population in this study were all Accounting Education students class of 2020, Faculty of Economics and Business, Yogyakarta State University with a total of 81 students divided into two classes. In this study, the sampling technique used is technique non probability sampling. The technique for determining the minimum number of samples uses the equation from Taro Yamane or Solvin. The data collection technique used in this study was a questionnaire or survey using a questionnaire draft.

### 1. Mental Health Questionnaire

Measurement of mental health was carried out using modification the Indonesian translation of The Mental Health Continuum-Short Form (MHC-SF) (Keyes, 2009) which

was carried out by the researchers themselves. There are 3 aspects that are measured in the MHC-SF, namely aspects of emotional well-being, psychological well-being and social well-being. The MHC-SF is the abbreviated form of the long form The Mental Health Continuum (MHC-LF).

Table 1 Mental Health Questionnaire Grids Table

Variable	Indicator	Item Number		Number of Items
		Positive	Negative	
Mental Health	a. Emotional wellbeing	1-2	3	3
	b. Social welfare	4-5	6-9	6
	c. Psychological well-being	11-13,15	10,14	6
Total				15

### 2. Mindfulness Questionnaire

In this scale the measurement tool used is modified from the Mindful Attention Awareness Scale (MAAS) measuring tool. The characteristics of the Mindful Attention Awareness Scale (MAAS) consist of 15 items which are made based on the three components that make up mindfulness according to Brown & Ryan, namely Awareness, Attention and Acceptance.

Table 2 Mindfulness Questionnaire Grids Table

Variable	Indicator	Item Number		Number of Items
		Positive	Negative	
Mindfulness	a. Awareness	2,3,4,5	1	5
	b. Attention	6,7,8,	9,10	5
	c. Reception	12,13,15	11,14	5
				15

### 3. Self-actualization Questionnaire

Researchers used a checklist questionnaire as a data collector. The study

used the standard Short Index of Self Actualization (SISA) questionnaire belonging to A. Jones and R. Crandall. The REST was developed by Jones and Crandall (1986) as an alternative to the longer POI (150 items). Consists of 15 items, 7 positive and 8 negative, taken from POI. Because POIs are forced-selection inventories, the items selected for the REST are "half" self-actualizing POI items. The selected item has the highest item-total correlation with the total POI score. In SISA, respondents reacted to each statement by indicating their agreement or disagreement on a four-point scale.

Table 3 Self Actualization Questionnaire Grids Table

Variable	Indicator	Item Number		Number of Items
		Positive	Negative	
Self-actualization	Beliefs that are considered to indicate the level of self-actualization.	3,13	14,15	4
	Attitudes that are considered to indicate the level of self-actualization.	1,7,12	2,5,6,10	7
	Behaviors and Habits that are considered to indicate the level of self-actualization.	9, 11	4,8	4
Amount				15

The instrument used previously has been asked for the validity of the contents to the expert judgment. Then a validity and reliability test was carried out using SPSS with the following results: (1) From the results of the validity test, there is two items

in the variable questionnaire instrument Y, namely points Y7 and Y12, that do not meet the valid criteria, so the item is deleted in the next test. Apart from these two items showing that the r-count is greater than the r-table, it can be said that all items are related to Mindfulness, Mental Health and Self-Actualization other than statement items Y7 and Y12 are declared valid. Instrument questions can be used to conduct research. (2) All the questions in the research variables are reliable.

The data analysis used in this study is as follows: (1) Descriptive Analysis. (2) Prerequisite analysis includes normality test, linearity test, multicollinearity test, and heteroskedasticity test (3) Test hypotheses using simple regression analysis and multiple regression analysis.

## RESEARCH RESULT AND DISCUSSION

### A. Description of Accounting Study Program

Accounting Education is one of the study programs at the Faculty of Economics and Business, Yogyakarta State University, located in Karangmalang, Jl. Colombo No. 1, Caturtunggal, Depok, Sleman, Special Region of Yogyakarta. The curriculum used in the Accounting Education study program is the MBKM curriculum. The MBKM curriculum facilitates students to develop their potential in their study programs, external study programs, and

outside higher education institutions. Implementing this curriculum will result in students not only having the main graduate profile but also various additional profiles that can be used to compete in the world of work.

#### B. Description of Respondents

The respondents obtained in this study were 73 students with the following details:

Table 4 Grouping Respondents By Class

Class	Frequency	Presentase
Class A of 2020	39	53,3 %
Class B of 2020	34	46,7 %
<b>Total</b>	<b>73</b>	<b>100%</b>

Based on table, it is known that there are more respondents from Class A 2020 than respondents from Class B 2020, namely 39 students with a percentage of 53.3%. Meanwhile, there were only 34 students from Class B 2020 with a percentage of 46.7%. This happened because the total number of students from the two classes was different, there were more students in Class A 2020.

Table 5 Grouping Respondents By Age

Age	Frequency	Presentase
19 years	4	5,5 %
20 years	44	60,3 %
21 years	22	30,1 %
22 years	2	2,7 %
23 years	1	1,4 %

<b>Total</b>	<b>73</b>	<b>100%</b>
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Based on table it can be seen that the respondents in this study had various ages from 19 years to 23 years. There were 4 respondents aged 19 years, 44 respondents aged 20 years, 22 respondents aged 21 years, and 1 respondent aged 23 years. The largest percentage came from respondents aged 20, namely 60.3% and the smallest percentage came from respondents aged 23, namely 1.4%.

#### C. Description of Variables

Table 6 Statistic Description

	N	Range	Min	Max	Sum	Mean	Std Dev
X1	73	38	6	44	2140	29,32	6,265
X2	73	28	31	59	3160	43,29	6,369
Y	73	24	9	33	1692	23,18	4,608

In the table, it can be seen that the data obtained were 73 respondents. Mental health variable with a minimum score obtained of 6 and a maximum score obtained of 44, then the range that emerged was 38 points. The total score of all respondents was 2140 points with an average of 29.32 for each respondent. In addition, the variable standard deviation is 6.265. Mindfulness variable with a minimum score obtained of 31 and a maximum score obtained of 59, then the range that emerged was 28 points. The total score of all respondents was 3160 points with an average of 43.29 for each respondent. In addition, the standard deviation of the variable is 6.369 and Self Actualization variable with a minimum

score obtained of 9 and a maximum score obtained of 33, then the range that emerged was 24 points. The total score of all respondents was 1692 points with an average of 23.18 for each respondent. In addition, the variable standard deviation is 4.608.

Furthermore, the scores obtained by each respondent will be grouped into 3 categories, namely the low category, the enough category, and the well category. The results of the grouping can be seen in the table following:



Figure 2 Mental Health Category

Respondents with a low category of Mental Health are 5 respondents with a percentage of 7%, sufficient category are 66 respondents with a percentage of 90%, and well category are 2 respondents with a percentage of 3%. Thus it can be concluded that the respondent has a level of Mental Health which is sufficient because the majority of respondents gave an assessment of the sufficient category.



Figure 3 Mindfulness Category

Respondents with a well category of Mindfulness with a percentage of 59% and an enough category of 30 respondents with a percentage of 41%. Thus it can be concluded that the respondent has a level Mindfulness which is quite good because the majority of respondents gave a well category.

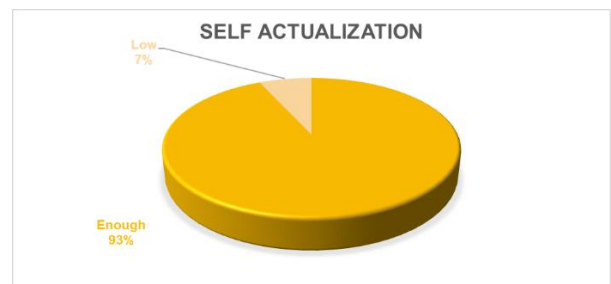


Figure 4 Self Actualization Category

Respondents with a low category of Self-Actualization with a percentage of 7% and a moderate category of 68 respondents with a percentage of 93%. Thus it can be concluded that the respondent has a level of Self-Actualization which is quite bad because the majority of respondents gave a low-enough category.



#### D. Prerequisite Analysis

##### 1) Normality Test

Table 7 Normality Test

<b>One-Sample Kolmogorov-Smirnov Test</b>	<b>Unstandardized Residual</b>
N	73
Test Statistic	,041
Asymp. Sig. (2-tailed)	,200

Based on the results of the SPSS output above, it is known that the Asymp. Sig (2-tailed) 0.200 is greater than 0.05, so that the research variable data can be said to be normally distributed.

##### 2) Linearity Test

Table 8 Linearity Test

<b>Variable</b>	<b>Linearity Test</b>	<b>Information</b>
Mental health	0.000	Linear
Mindfulness	0.001	Linear

Based on the tables above, the results of the analysis show that the value of Sig. for the relationship of research variables more than 0.05. Thus, all variables in this study meet the requirements of linearity and variable data can be said to be linear.

##### 3) Multicollinearity Test

Table 9 Multicollinearity Test

	<b>Calculation</b>		<b>Information</b>
	<b>Tolerance</b>	<b>VIF</b>	
X1	0.813	1.230	There are no symptoms of multicollinearity
X2	0.813	1.230	There are no symptoms of multicollinearity

Based on the results of the multicollinearity test above, it can be seen that the multicollinearity value between each independent variable. The multicollinearity value of the Mental Health and Mindfulness variable are 1.230. These results indicate that there is no multicollinearity between the independent variables because all the correlation coefficient values between each independent variable are less than 10.00.

##### 4) Heteroscedasticity Test

Table 10 Heteroscedasticity Test

<b>Variable</b>	<b>Sig</b>	<b>Information</b>
Mental health	0.284	There is no heteroscedasticity
Mindfulness	0.264	There is no heteroscedasticity

Based on the table above, it is known that the significance value of each independent variable is greater than the significance value used, which is 0.05. the significance value variable Mental Health of 0.181 and variable Mindfulness of 0.159. Therefore, it can be concluded that there was no heteroscedasticity in the variables used in this study because they fulfilled the heteroscedasticity requirements.

#### E. Hypothesis Test

- 1) The influence of mental health towards self actualization of Accounting Education Students 2020, Faculty of

Economics and Business, Yogyakarta State University.

Table 11 First Hypothesis Test

Variable	Regression Coefficient	T count	Sig
Constant	7.576		
Mental health	0.532	8.833	0.000
R Square : 0.524			

Based on the simple linear regression calculation shown in table, the regression line equation for hypothesis 1 is as follows:

$$Y = 7.576 + 0.532X_2$$

The results of the hypothesis test stated that the second hypothesis was accepted. After a simple regression analysis was carried out, a significance value of 0.000 was obtained, less than 0.05, which means that the mental health variable significantly influences the self-actualization variable. In addition, the regression coefficient value of the mental health variable was also obtained at 0.532 and was positive. This shows that there is a positive influence between mental health towards self actualization. If students' mental health increases, self-actualization will also increase. Then, an R Square value of 0.524 was also obtained, which meant that the mental health variable could affect the level of self-actualization of students up to 52.4%. The remaining 47.6% could be influenced by other

variables not discussed in this study. The conclusion is that the second hypothesis, which says that there is an influence between mental health towards self actualization of students of the Accounting Education Class of 2020 at the Faculty of Economics and Business, Yogyakarta State University, is accepted.

- 2) Influence mindfulness towards self actualization of Accounting Education Students 2020, Faculty of Economics and Business, Yogyakarta State University.

Table 12 Second Hypothesis Test

Variable	Regression Coefficient	T count	Sig
Constant	9.985		
Mindfulness	0.305	3.914	0.000
R Square : 0.166			

Based on the simple linear regression calculation shown in table, the regression line equation for hypothesis 2 is as follows:

$$Y = 9.985 + 0.305X_1$$

The results of hypothesis testing stated that the first hypothesis was accepted. After a simple regression analysis was carried out, a significance value of 0.000 was obtained, less than 0.05, which means that the variable mindfulness has a significant influence towards self actualization variables. In addition, the value of the variable

regression coefficient is also obtained mindfulness of 0.305 and is positive. This shows that there is a positive influence between mindfulness towards self-actualization. If behavior mindfulness increases, the self-actualization of students will also increase. Then, the value is also obtained R Square of 0.166, which means that mindfulness can affect the level of self-actualization of students by up to 16.6%. The remaining 83.4% can be influenced by other variables not discussed in this study. The conclusion is that the first hypothesis, which says that there is an influence between mindfulness towards self actualization of students of Accounting Education Class of 2020, Faculty of Economics and Business, Yogyakarta State University, is accepted.

- 3) Influence mental health and mindfulness towards self-actualization of Accounting Education Students 2020, Faculty of Economics and Business, Yogyakarta State University.

Table 13 Third Hypothesis Test

<b>Variable</b>	<b>Regression Coefficient</b>
Constant	4.651
Mindfulness	0.096
Mental health	0.490
Adjusted R Square	0.525
F	40.754
Sig F	0.000

Based on the simple linear regression calculation shown in table 25, the

regression line equation for hypothesis 3 is as follows:

$$Y = 4.651 + 0.096X_1 + 0,490 X_2$$

The results of the hypothesis test stated that the third hypothesis was accepted. After carrying out multiple regression analysis, a significance value of 0.000 was obtained, less than 0.05, meaning that mental health and mindfulness have a significant influence towards self actualization variables. In addition, the value of the variable regression coefficient is also obtained for mental health and mindfulness of 0.096 and 0.490, respectively, and has a positive value. This shows a positive influence between mental health and mindfulness towards self-actualization. If student mental health and mindfulness behavior increase, self-actualization will also increase. Then, it also obtained an R Square value of 0.525, meaning that mental health and mindfulness can affect students' self-actualization level by up to 52.5%. The remaining 47.5% can be influenced by other variables not discussed in this study. The researcher can conclude the third hypothesis, which says there is an simultaneously influence between mental health and mindfulness towards self-actualization of students of Accounting Education Class of 2020 at

the Faculty of Economics and Business, Yogyakarta State University, is accepted.

## CONCLUSION AND SUGGESTION

Mental Health influences Self-Actualization in Accounting Education Students class of 2020, Faculty of Economics and Business, Yogyakarta State University. This is indicated by a sig of 0.000, which is smaller than 0.05. This means that by increasing the level of student mental health, student self-actualization will also increase. In another sense, if you want to improve students' self-actualization, you can improve the mental health of Accounting Education students. Mindfulness influences Self-Actualization in Accounting Education Students class of 2020, Faculty of Economics and Business, Yogyakarta State University. This is indicated by a sig of 0.001, which is smaller than 0.05. This means that students' self-actualization will increase by increasing mindfulness behavior. In another sense, if you want to increase student self-actualization, you can improve mindfulness behavior of Accounting Education Students. Mental health and Mindfulness are found simultaneously in Self-Actualization in Accounting Education Students Class of 2020, Faculty of Economics and Business, Yogyakarta State University. This is indicated by a sig of 0.000, which is smaller than 0.05.

This research has been carried out and carried out according to scientific

procedures. However, it still has limitations, including: (1) In using questionnaires for data collection techniques, although it is considered that respondents can provide answers according to actual conditions, in reality, this still needs to be improved to control. (2) Research on the topic of Mental Health, Mindfulness, and Self-Actualization are still rare in Indonesia. Hence, researchers need help finding research sources relevant to the research object's conditions.

Based on the results of the questionnaire obtained, it can be seen that Accounting Education students quickly forget the name of a newly recognized person, feel burdened with the future and the past, are not confident to express opinions, and are afraid of failure. For this reason, efforts need to be made to reduce these things so that students mental health, mindfulness behavior, and self-actualization can increase.

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