

Implementation of State Apparatus Wealth Reports (LHKAN) to Prevent Corruption

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Abstract: *This study aims to understand the implementation of the State Officials' Wealth Report (LHKAN) in efforts to prevent corruption, evaluate the success of this report in meeting achievement standards, and identify the factors hindering the implementation of the LHKAN. This research employs a descriptive qualitative method. The subjects of this study include State Civil Apparatus (ASN), members of the Indonesian National Army (TNI) Kodim 0833 Malang City, members of the Malang City Police, and the South Malang Pratama Tax Office. The results of this study indicate that the LHKAN provides transparency in the income and expenditure of assets, thereby helping to prevent corruption among state officials. The South Malang Pratama Tax Office, as a bureaucracy, has provided LHKAN services in accordance with achievement standards. However, factors hindering the implementation of LHKAN were identified, such as the LHKAN implementation not adhering to SE MenPan-RB Number 2 of 2023, where reporting is done on the DJP Online platform rather than SiHarka; insufficient socialization about LHKAN, resulting in many state officials being unaware of what LHKAN is and only knowing about SPT (Tax Return); and older state officials finding it challenging to report LHKAN online.*

Keywords: *Wealth report, state officials, corruption.*

Abstrak: Penelitian ini bertujuan untuk mengetahui implementasi Laporan Harta Kekayaan Aparatur Negara (LHKAN) dalam upaya pencegahan tindak pidana korupsi serta mengetahui faktor penghambat pelaksanaan Laporan Harta Kekayaan Aparatur Negara (LHKAN). Penelitian ini menggunakan metode kualitatif deskriptif. Subjek dalam penelitian ini adalah ASN, anggota TNI Kodim 0833 Kota Malang, anggota Kepolisian Polresta Malang, dan Kantor Pajak Pratama Malang Selatan. Hasil dari penelitian ini menunjukkan bahwa LHKAN memberikan transparansi pemasukan dan pengeluaran harta sehingga mampu mencegah tindak pidana korupsi dikalangan aparatur negara. Kantor Pajak Pratama Malang Selatan sebagai birokrasi telah memberikan pelayanan LHKAN yang sesuai dengan standar capaian. Ditemukan adanya faktor penghambat pelaksanaan LHKAN yaitu pelaksanaan LHKAN yang tidak sesuai dengan SE MenPan-RB Nomor 2 Tahun 2023, seperti pelaksanaan pelaporan dilakukan di platform DJP Online bukan SiHarka; kurangnya sosialisasi terkait LHKAN sehingga masih banyak aparatur negara tidak mengetahui apa itu LHKAN dan hanya mengetahui tentang SPT; serta aparatur negara dengan usia lanjut merasa kesulitan dengan adanya pelaporan LHKAN secara online.

Kata kunci: Laporan harta, aparatur negara, korupsi.

Introduction

Corruption has become a major political issue in Indonesia. Eliminating corrupt practices has been a national goal since the reform era in 1998. The leadership of Indonesia's 7th President initiated a new revolution aimed at improving the welfare of the people by stabilizing the government. The Mental Revolution, initiated by President Jokowi at the time, was outlined in a regulation issued by the Minister of Administrative and Bureaucratic Reform (Menpan-RB), mandating the obligation to report assets for state officials, including civilians, members of the Indonesian National Armed Forces (TNI), and members of the Indonesian National Police (POLRI). Through this circular, all civilians, members of the TNI, and members of the POLRI are obligated to report their assets to achieve transparent and accountable governance. After being mandated to implement the Mental Revolution, high-ranking officials, particularly the Minister of Administrative and Bureaucratic Reform (Menpan-RB), ultimately issued Circular Letter (SE Menpan-RB) Number 1 of 2015 concerning the mandatory submission of the State Civil Apparatus Wealth Report (LHKASN), which was later updated through Circular Letter (SE Menpan-RB) Number 2 of 2023 concerning the Submission of the State Civil Apparatus Wealth Report (LHKAN). According to Fadli & Hasjad (2017), the LHKASN, which is a government policy, has a philosophical foundation, namely an effort to build the integrity of the State Civil Apparatus and to prevent and eradicate corruption cases through the mandatory submission of the LHKPN (State Officials Wealth Report), which aligns with laws and regulations, namely Law Number 28 of 1999 concerning Clean, Transparent, and Corruption-Free State Officials. Furthermore, it is also in line with laws and regulations, namely Law Number 30 of 2002 concerning the Corruption Eradication Commission (KPK).

As we know, corruption in government or the bureaucracy is not limited to high-ranking officials. However, civil servants are also likely to engage in such activities. To prevent this, strong policies and legal regulations are needed to limit their wealth management activities, including the obligation to submit this report. This report requires several supporting data, such as savings balances, salary earned, movable and immovable assets, debts, and so on (Fadli & Hasjad, 2017). According to established regulations, the mandatory filing of the LHKAN (State Asset Report) is a government effort to prevent rampant corruption. Corruption cases are currently found not only among high-ranking officials but also at echelons 3, 4, and even 5. The entire civil service, including employees at echelons 1 through 5, is required to report their finances.

The State Apparatus Wealth Report (LHKAN) is necessary to meet the established targets for implementing bureaucratic reform in Indonesia. These targets include a capable, accountable bureaucracy, and excellent public services. In Indonesia, strengthening the integrity of state officials is essential to achieving a

clean and healthy bureaucracy. This is in accordance with the mandate issued by the National Strategy for the Investigation and Investigation of Corruption (Stranas PK). This is due to allegations that the State Apparatus Wealth Report (LHKAN) implementation does not comply with existing regulations. Malang City is one of many cities in Indonesia that also implements LHKAN for state officials serving in the city.

The ultimate goal of this research is to examine the implementation of the State Apparatus Wealth Report (LHKAN) by collecting data from the State Civil Apparatus (ASN), the Indonesian National Armed Forces (TNI), the Indonesian National Police (Polri), and the tax office in Malang City. The researcher is interested in understanding the implementation of the State Apparatus Wealth Report (LHKAN) submitted by state officials, specifically those from the Malang City Military District Command (Kodim 0833) and the Malang City Police. Furthermore, the researcher wants to understand the factors hindering the implementation of the State Apparatus Wealth Report (LHKAN). Another objective of this research is to serve as a reference source for discussions and evaluations for the government to implement this policy correctly, comprehensively, and achieve the desired goals.

Research Method

This study employed a qualitative descriptive approach, as it was deemed most appropriate for assessing the implementation of the State Apparatus Wealth Report (LHKAN). This approach was used to describe the results of interviews and observations obtained in the field in words and language for easier understanding. Qualitative research emphasizes the process and meaning of events directly observed in the natural environment.

This study utilized two data sources: primary data obtained directly from interviews and observations, and secondary data derived from LHKAN-related documents. The data obtained were then analyzed through data reduction, data presentation, and conclusion drawing, in accordance with the qualitative research stages according to Moleong (2007).

Results and Discussion

Implementation of the State Apparatus Wealth Report (LHKAN) in Corruption Prevention Efforts

Given the intent and purpose of asset reporting, as contained in the State Apparatus Wealth Report (LHKAN), it is concluded that the State Apparatus Wealth Report (LHKAN) is considered effective in preventing corruption. This is based on interviews with members of the Indonesian National Armed Forces (TNI) at the Malang City Military District Command (Kodim 0833), police officers, and civil servants at the Malang City Police Station, who stated that the State Apparatus Wealth Report (LHKAN) is quite effective in preventing corruption.

Online asset reporting for state apparatus, which is then monitored and evaluated by the relevant ministries, can reduce fraud or falsification of data compared to manual reporting. The deadline for reporting makes state apparatus

more disciplined in fulfilling their obligation to report their assets. If reporting is not problematic, authorities can easily monitor the flow of assets held by state officials, quickly detecting discrepancies or fraud.

Corruption is not easily prevented. Individuals will continue to commit this crime even with policies in place regarding asset reporting. According to Ramirez Torrez, corruption is a reprehensible act that is not merely a desire but can be calculated and calculated. Logically, individuals or perpetrators of corruption who embezzle funds with a large return compared to the potential punishment will not fear being caught because the likelihood of being caught is relatively small. Similarly, according to Sulistyowati (2006), there are several reasons why corruption is increasingly prevalent in Indonesia. The perpetrators are usually individuals with significant roles and high positions. Such individuals are difficult to prosecute because they have the means to prevent, even overturn, and bribe officials.

The results of the legal review indicate that this reporting is indeed the goal of the government's efforts to create a clean government free from corruption. As stated by Fadli & Hasjad (2017), the LHKASN, a government policy, has a philosophical foundation, namely, an effort to build the integrity of the State Civil Apparatus and to prevent and eradicate corruption cases through the mandatory LHKPN (State Officials' Wealth Report). This is in line with statutory regulations, namely Law Number 28 of 1999 concerning Clean, Transparent, and Corruption-Free State Officials. Furthermore, it is also in line with statutory regulations, namely Law Number 30 of 2002 concerning the Corruption Eradication Commission (KPK).

Through Circular Letter of the Minister of Administrative and Bureaucratic Reform Number 2 of 2023 concerning the State Apparatus Wealth Report (LHKAN), the government encourages state officials to use this circular as a guideline for implementing LHKAN reporting and to encourage compliance efforts in upholding government integrity in an effort to prevent corruption and establish an accountable and clean government. This regulation is also expected to ensure that all government agencies implement reforms within the government or bureaucracy by encouraging efforts to prevent corruption within their respective agencies. Furthermore, this regulation also aims to ensure that all state officials fully fulfill their obligation to report their assets, creating an accountable and integrity-based bureaucracy.

Considering the intent and purpose of asset reporting, which is contained in the State Apparatus Wealth Report (LHKAN), it is concluded that the State Apparatus Wealth Report (LHKAN) is considered effective in preventing corruption. Online asset reporting for state officials, which is then monitored and evaluated by the relevant ministries, can reduce fraud or falsification of data compared to manual reporting. The deadline for reporting makes state officials more disciplined in fulfilling their obligation to report their assets. If there are no problems with reporting, authorities can also easily monitor the flow of state officials' assets and quickly detect discrepancies or fraud. Corruption is not something that can be easily prevented. Individuals will continue to commit these crimes even though policies regarding asset reporting exist. Based on the

According to Ramirez Torrez, corruption is a despicable act that is not merely a desire but can be calculated and quantified. Logically, individuals or

perpetrators of corruption who embezzle large sums of money compared to the potential punishment will not fear being caught because the likelihood of being caught is relatively small. Similarly, according to Sulistyowati (2006), there are several reasons why corruption is increasingly prevalent in Indonesia. The perpetrators are usually individuals with significant roles and high positions. Such individuals are difficult to prosecute because they have the tools to prevent, or even overturn, bribe officials.

Based on research and legal review, it was concluded that the State Apparatus Wealth Report (LHKAN) is quite effective in preventing corruption. However, in preventing corruption, several criminal cases related to corruption still escape the monitoring of the wealth report, such as money laundering (TPPU). TPPU can conceal the origin of the money, ensuring that the balance remains clean and can be enjoyed safely. Improvements are still needed, both in terms of legal regulations and their implementation. Cooperation between relevant parties, the community, and other countries is also needed to make this crime more easily preventable and prevent its spread.

The realization of good governance in Malang City must, of course, adhere to and implement several established principles. According to the Indonesian National Development Planning Agency (Bappenas), there are 14 principles of good governance. State Apparatus Wealth Reports (LHKAN) are also required to meet the established targets for bureaucratic reform in Indonesia. These achievements include a capable and accountable bureaucracy and excellent public services. The research results are presented in the following tables:

Table of Interview Results on Good Governance Principles

No.	Principles	According to the Script	Not According	the Script Answer
1.	The government has foresight	√		Yes, in its implementation, we have implemented various innovations to continuously upgrade the LHKASN, one of which is the SiHarka application.
2.	The government is transparent in decision-making	√		Yes, we always provide information on every decision and policy, both through the official Directorate General of Taxes website and through information available at each tax office.
3.	A fast and responsive government	√		Yes, we always strive to provide accurate, responsive, and fast services to the public.
4.	An accountable government	√		Yes, we continue to strive to be a responsible public service.

5.	A professional government in accordance with its duties	√	Yes, in carrying out our duties, we always work according to criteria and capabilities so that the service is acceptable to the public.
6.	An effective and efficient government in terms of natural resources and human resources	√	Yes, we utilize resources effectively to meet the needs of public services.
7.	A government that upholds decentralization	√	Yes, we are a structured public service from the central government down to the regions.
8.	A democratic government	√	Yes, we prioritize democracy in our implementation.
9.	A government that supports the people's aspirations	√	Yes, our innovations aim to improve people's aspirations.
10.	A government that partners with the private sector	√	Yes, we strive to build good relationships with the community in various activities.
11.	A government that prioritizes the rule of law	√	Yes, we uphold legal regulations, and we even print and display these regulations in our offices.
12.	A government committed to universal welfare	√	Yes, we always prioritize equal rights and obligations for both the community and employees.
13.	A government committed to the market	√	Yes, we are always committed to local communities, in accordance with the existence of the tax office.
14.	A government committed to the environment	√	Yes, we always provide direction to employees and the wider community to always care about the surrounding environment.

LHKPN Achievement Standard Interview Results Table

No.	Achievement Standards	As Permitted	Not As	Per Script Answer
1.	Accountable bureaucracy	√		Yes, we always prioritize the principle of accountability in providing services, so that they are in line with our targets.
2.	Capable bureaucracy	√		Yes, in accordance with the mandate given to us, we strive to provide services to the best of our ability.
3.	Bureaucracy with excellent public services	√		Yes, we always strive to improve all sectors and provide excellent public services.

The above research results were obtained through interviews with relevant parties, including the Head of the South Malang Pratama Tax Office. Based on these interviews, the informant stated that the implementation of the State Apparatus Wealth Report (LHKAN) in Malang has met all the principles of Good Governance. This was conveyed by the Head of the South Malang Pratama Tax Office on March 20, 2024. The implementation of the State Apparatus Wealth Report (LHKAN) in Malang, both online and through its services at the South Malang tax office, has met all 14 principles of Good Governance. The informant also stated that not only this tax office, but almost every tax office, both at the Pratama and Madya levels, is committed to continuously implementing tax services in accordance with the principles of Good Governance as outlined in the Indonesian National Development Planning Agency (Bappenas RI) (2008).

Regarding achievement standards, the informant stated that the implementation of the LHKAN in Malang has met all the standards for the State Apparatus Wealth Report (LHKAN). This was stated by the Head of the South Malang Pratama Tax Office on March 20, 2024. The implementation of the State Apparatus Wealth Report (LHKAN) in Malang, both through SiHarka and in its

services at the tax office, has met the three achievement standards of the State Apparatus Wealth Report (LHKAN). The resource person also said that not only the South Malang Pratama Tax Office, but almost every tax office, both at the pratama and madya levels, is committed to continuing to implement tax services in accordance with the achievement standards of the State Apparatus Wealth Report (LHKAN) as stated in the Circular Letter of the Minister of Administrative and Bureaucratic Reform Number 2 of 2023.

Factors Inhibiting the Implementation of State Apparatus Wealth Reports (LHKAN)

Interviews with civil servants (ASN), the Indonesian National Armed Forces (TNI), and the Indonesian National Police (Polri) at the Malang City Military District Command (Kodim 0833) and the Malang City Police Department (Polresta) revealed that most were unaware of the LHKAN (State Apparatus Wealth Report). They also revealed that various obstacles persist in completing the LHKAN. Based on these findings, it can be concluded that information dissemination regarding the LHKAN has not been optimal, given that few people are aware of it. The government needs to conduct outreach to improve understanding of the State Apparatus Wealth Report (LHKAN) and its similarities to the SPT (Submission Tax Return). The implementation of the report through DJP Online also contradicts Circular Letter of the Minister of Administrative and Bureaucratic Reform Number 2 of 2023 concerning the LHKAN, which stipulates that the submission process must be carried out through SiHarka. However, in reality, it is still carried out through DJP Online. The process of implementing the State Apparatus Wealth Report (LHKAN) also still faces many obstacles, such as a lack of technological literacy among middle-aged members of the Indonesian National Armed Forces (TNI) and the Indonesian National Police (Polri), forgetting their email and password (before logging in to the DGT, they must enter an email as a profile), changing their cellphone number, forgetting or not knowing their EFIN number, the font on the display being too small, and so on. These difficulties ultimately become inhibiting factors in the implementation of the State Apparatus Wealth Report (LHKAN). Therefore, the government is expected to be responsive in addressing these problems. This is because if many inhibiting factors are still found in the implementation of the LHKAN, this can also hinder the purpose of implementing the State Apparatus Wealth Report (LHKAN) itself, namely to prevent corruption.

Conclusion

Based on the research results and legal review, it was concluded that the State Apparatus Wealth Report (LHKAN) is quite effective in preventing corruption. However, in preventing corruption, several cases of corruption-related crimes, such as money laundering (TPPU), still escape monitoring of the report. Regarding achievement standards, the implementation of the State Apparatus Wealth Report

(LHKAN) in Malang City has met all principles of Good Governance and the three LHKAN achievement standards.

Several inhibiting factors remain in the implementation of the State Apparatus Wealth Report (LHKAN), including a lack of information and public awareness regarding the State Apparatus Wealth Report (LHKAN), the implementation of the report through the DJP Online, which is inconsistent with Circular Letter of the Minister of Administrative and Bureaucratic Reform Number 2 of 2023 concerning the Submission of the State Apparatus Wealth Report (LHKAN), which stipulates that submission must be made through SiHarka, and numerous obstacles to submission. These include the lack of technological literacy among middle-aged members of the TNI and Polri, forgetting their email and password (before entering the DJP, you must enter your email as a profile), changing your cellphone number, forgetting or not knowing your EFIN number, the letters on the display being too small, and so on.

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