

ABSTRAK

Pengaruh *Paternalistik Leadership*, *Human Capacity Development (HCD)*, dan Kompensasi terhadap Kualitas Laporan Dana BOSP (Studi Kasus Pada SMP Se Kabupaten Jombang)

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Penelitian ini bertujuan menganalisis pengaruh *Paternalistik Leadership*, *Human Capacity Development (HCD)*, dan Kompensasi terhadap Kualitas Laporan Dana BOSP pada SMP se-Kabupaten Jombang. Permasalahan yang diangkat sejauh mana ketiga variabel independen tersebut memengaruhi kualitas laporan dana BOS, serta variabel mana yang memiliki pengaruh paling dominan. Penelitian ini menerapkan metode kuantitatif menggunakan teknik survei, di mana data dikumpulkan penggunaan kuesioner. Populasi penelitian seluruh SMP Negeri/swasta se-Kabupaten Jombang berjumlah 135 SMP, dengan sampel sebanyak 57 SMP yang menggunakan rumus Slovin dan teknik *simple random sampling*. Data dianalisis menggunakan metode deskriptif dan analisis regresi linier berganda. Uji validitas instrumen menggunakan rumus *pearson product moment* dan uji reliabilitas menunjukkan semua item pertanyaan dinyatakan valid dan reliabel. Uji asumsi klasik (normalitas, multikolinieritas, autokorelasi, dan heteroskedastisitas) juga dilakukan.

Hasil penelitian menunjukkan bahwa *Paternalistik Leadership*, *Human Capacity Development (HCD)*, dan Kompensasi secara parsial memiliki pengaruh signifikan positif terhadap Kualitas Laporan Dana BOS pada SMP se-Kabupaten Jombang. Variabel *Human Capacity Development (HCD)* memiliki pengaruh yang paling dominan terhadap Kualitas Laporan Dana BOS. Kesimpulan dari studi ini mengindikasikan bahwa peningkatan kepemimpinan paternalistik, pengembangan kapasitas manusia (HCD), dan kompensasi berpengaruh positif terhadap kualitas laporan dana BOS di tingkat sekolah menengah. *Human Capacity Development (HCD)* merupakan variabel dengan kontribusi pengaruh paling besar

Kata Kunci : *Paternalistik Leadership*, *Human Capacity Development (HCD)*, Kompensasi, Kualitas Laporan Dana BOSP, SMP Kabupaten Jombang

ABSTRACT

The Influence of Paternalistic Leadership, Human Capacity Development (HCD), and Compensation on the Quality of BOSP Fund Reports (Case Study of Junior High Schools in Jombang Regency)

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This quantitative study explored the influence of paternalistic leadership, human capacity development (HCD), and compensation on the quality of BOS fund reports in junior high schools across Jombang Regency. The research sought to determine the extent of these influences and identify the most dominant variable.

Employing an explanatory approach with a survey technique, data was gathered via questionnaires from a sample of 57 junior high schools, selected through simple random sampling from a population of 135. Data were analyzed using descriptive statistics and multiple linear regression.. Instrument validity (Pearson product-moment) and reliability tests confirmed the survey items were significant and strong. Classical assumption tests (normality, multicollinearity, autocorrelation, and heteroscedasticity) were also performed.

The study's findings reveal that paternalistic leadership, HCD, and compensation each partially exert a significant positive influence on the quality of BOS fund reports. Notably, Human Capacity Development (HCD) was identified as having the most dominant impact.

In conclusion, the study shows that better paternalistic leadership, stronger development of human resources, and improved compensation all help improve the quality of BOS fund reports in junior high schools, with HCD being the variable with the greatest contribution.

Keywords: *Paternalistic Leadership, Human Capacity Development (HCD), Compensation, Quality of BOSP Fund Reports, Jombang Regency Junior High Schools*