

ABSTRAK

Nur Asiah Nasution, NPM : 71200311041, Judul : Kontribusi Belanja Pegawai Serta Belanja Barang dan Jasa Terhadap Belanja Operasi Pemerintah Kota Medan., Dibimbing oleh : M. Sahnun, S.E., M.M sebagai Pembimbing I, dan Azhar Apriandi, S.E., M.M sebagai Pembimbing II, Skripsi : 2024.

Rumusan masalah dalam penelitian ini adalah berapa besar belanja pegawai serta belanja barang dan jasa berpengaruh terhadap belanja operasi Pemerintah Kota Medan baik secara parsial maupun simultan. Tujuan penelitian ini adalah untuk mengetahui seberapa besar pengaruh belanja pegawai serta belanja barang dan jasa terhadap belanja operasi Pemerintah Kota Medan baik secara parsial maupun simultan. Populasi penelitian ini adalah periode 4 tahun (2019-2022) dengan 48 data pengamatan. Teknik analisis data yang digunakan adalah regresi linier berganda.

Hasil penelitian menunjukkan bahwa belanja pegawai tidak berpengaruh signifikan terhadap belanja operasi, belanja barang dan jasa berpengaruh positif dan signifikan terhadap belanja operasi dan secara bersama-sama variabel belanja pegawai serta belanja barang dan jasa berpengaruh signifikan terhadap belanja operasi. 92,0% Belanja operasi (Y) dipengaruhi oleh X_1 (belanja pegawai) dan X_2 (belanja barang dan jasa) serta sisanya sebesar 8,0% ditentukan oleh variabel lain di luar model penelitian ini.

Kata kunci : Belanja Pegawai, Belanja Barang dan Jasa, Belanja Operasi

ABSTRACT

Nur Asiah Nasution, NPM: 71200311041, Title: Contribution of Employee Expenditures and Goods and Services Expenditures to Medan City Government Operational Expenditures., Supervised by: M. Sahnun, S.E., M.M as Supervisor I, and Azhar Apriandi, S.E., M.M as Supervisor II , Thesis : 2024.

The formulation of the problem in this research is how much employee spending and goods and services spending influence operational spending in Medan City, either partially or simultaneously. The aim of this research is to find out how much influence personnel spending and goods and services spending have on operational spending in Medan City, both partially and simultaneously. The population of this study is a 4 year period (2019-2022) with 48 observation data. The data analysis technique used is multiple linear regression.

The research results show that employee spending has no significant effect on operating spending, goods and services spending has a positive and significant effect on operating spending and together the variables of employee spending and goods and services spending have a significant effect on operating spending. 92.0% of operating expenditure (Y) is influenced by X1 (employee expenditure) and X2 (goods and services expenditure) and the remaining 8.0% is determined by other variables outside this research model.

Keywords: Employee Expenditures, Goods and Services Expenditures, Operational Expenditures