

## **ABSTRAK**

**Selfi Ayunda Wulan Dari, NPM : 71210311002, Judul : Pengaruh Belanja Barang Dan Jasa Serta Belanja Pegawai Terhadap Belanja Operasional Pemerintah Provinsi Sumatera Utara., Dibimbing oleh : M. Sahnun, S.E., M.M sebagai Pembimbing I, dan Faty Rahmarisa, S.E., M.Ec sebagai Pembimbing II, Skripsi : 2025**

Rumusan masalah dalam penelitian ini adalah apakah belanja barang dan jasa serta belanja pegawai berpengaruh terhadap belanja operasi Pemerintah Provinsi Sumatera Utara baik secara parsial maupun simultan. Tujuan penelitian ini adalah untuk mengetahui seberapa besar pengaruh belanja barang dan jasa serta belanja pegawai terhadap belanja operasi Pemerintah Provinsi Sumatera Utara baik secara parsial maupun simultan. Populasi penelitian ini adalah periode 4 tahun (2020-2023) dengan 48 data pengamatan. Teknik analisis data yang digunakan adalah regresi linier berganda.

Hasil penelitian menunjukkan bahwa belanja barang dan jasa tidak berpengaruh signifikan terhadap belanja operasi, belanja pegawai berpengaruh positif dan signifikan terhadap belanja operasi dan secara bersama-sama variabel belanja barang dan jasa serta belanja pegawai berpengaruh signifikan terhadap belanja operasi. 57,9% Belanja operasi (Y) dipengaruhi oleh  $X_1$  (belanja barang dan jasa) dan  $X_2$  (belanja pegawai) serta sisanya sebesar 42,1% ditentukan oleh variabel lain di luar model penelitian ini.

**Kata kunci :** Belanja Barang Dan Jasa, Belanja Pegawai, Belanja Operasi

## **ABSTRACT**

***Selfi Ayunda Wulan Dari, NPM: 71210311002, Title: The Influence of Goods and Services Expenditure and Employee Expenditure on Operational Expenditure of the North Sumatra Provincial Government., Supervised by: M. Sahnan, S.E., M.M as Supervisor I, and Faty Rahmarisa, S.E., M.Ec as Supervisor II, Thesis: 2025***

*The formulation of the problem in this study is whether spending on goods and services and employee expenditure affects the operational expenditure of the North Sumatra Provincial Government, both partially and simultaneously. The purpose of this study is to determine how much influence the expenditure of goods and services and employee expenditure has on the operational expenditure of the North Sumatra Provincial Government, both partially and simultaneously. The population of this study is a 4-year period (2020-2023) with 48 observation data. The data analysis technique used is multiple linear regression.*

*The results of the study indicate that expenditure of goods and services does not have a significant effect on operational expenditure, employee expenditure has a positive and significant effect on operational expenditure and together the variables of goods and services expenditure and employee expenditure have a significant effect on operational expenditure. 57.9% Operational expenditure (Y) is influenced by X1 (goods and services expenditure) and X2 (employee expenditure) and the remaining 42.1% is determined by other variables outside this research model.*

***Keywords: Goods and Services Expenditure, Employee Expenditure, Operational Expenditure***