



DIJEFA:
**Dinasti International Journal of
Economics, Finance & Accounting**

E-ISSN: 2721-303X
P-ISSN: 2721-3021

<https://dinastipub.org/DIJEFA> ✉ dinasti.info@gmail.com ☎ +62 811 7404 455

DOI: <https://doi.org/10.38035/dijefa.v6i1>
<https://creativecommons.org/licenses/by/4.0/>

Analysis of the Effectiveness of the Young Farmer Scholarship Program in Realizing *Sustainable Agriculture* by PT Petrokimia Gresik

Maulina Ayu Syah Putri^{1*}, Agustin Dwi Haryanti²

¹Universitas Muhammadiyah Malang, Malang, Indonesia, maulinaayu134@gmail.com

²Universitas Muhammadiyah Malang, Malang, Indonesia, ti71n@umm.ac.id

*Corresponding Author: maulinaayu134@gmail.com

Abstract: The Young Farmers Scholarship Program initiated by PT Petrokimia Gresik aims to support the regeneration of young farmers and realize sustainable agriculture. This study aims to analyze the effectiveness of the program through three main aspects: budget realization, social impact, and program effectiveness. This study uses methods of calculating budget variance, program effectiveness, interviews and questionnaires. The results of the study show that the realization of the program budget has been in accordance with the budget work plan (RKA) even though there are small differences identified through variance analysis. This reflects the efficient management of the budget and the company's commitment to program sustainability.

Keywords: Young Farmer Scholarship Program, Sustainable Agriculture, Program Effectiveness.

INTRODUCTION

Indonesia's economic growth increased rapidly based on the amount of Gross Domestic Product (GDP) in the first quarter of 2024 reaching 5.11%. The manufacturing industry sector is one of the contributors to the Indonesian economy. The company's activities continue to increase, causing problems that cause negative impacts on the environment around the company. Problems caused by companies such as water pollution to air pollution. Therefore, companies are required to comply with regulations so that they not only prioritize the company's profits but also need to pay attention to environmental social responsibility as a form of responsibility to the community around the company.

Environmental Social Responsibility (TJSL) is considered as a company's commitment to fulfilling the obligations burdened on the company through Law Number 40 of 2007 concerning Limited Liability Companies (PT Law), how to be environmentally social responsibility to the community. In article 74 paragraph (1) of the PT Law, it is stated that *"Companies that carry out their business activities in and/or related to natural resources are obliged to carry out Social and Environmental Responsibility"*. In addition, referring to the Regulation of the Minister of SOEs No. PER-1/MBU/03 of 2023 concerning Special

Assignments and Social and Environmental Responsibility Programs of State-Owned Enterprises (SOEs), that the Social & Environmental Responsibility Program (CSR) is the company's commitment to sustainable development reflected in the pillars of the Sustainable Development Goals (SDGs).

The effort to implement Social and Environmental Responsibility aims to be the Company's Responsibility to empower the affected communities and the environment, either directly or indirectly. It can be said that the presence of the company has an impact on social, economic, and environmental activities. Thus, PT Petrokimia Gresik as a State-Owned Subsidiary through the Social and Environmental Responsibility (TJSL) policy which is manifested in several aspects, one of which is in the field of education in the form of scholarships.

PT Petrokimia Gresik organizes the Indonesian Young Farmers Scholarship program in an effort to support improving the quality of regeneration of young farmers in East Java. This scholarship is open to vocational schools majoring in agriculture and the like in East Java. Through this program, PT Petrokimia Gresik not only plays a role in improving access to education, but also participates in creating a more competent generation.

Research on budgets has been done by many researchers before. The results of the research conducted by (Santoso, 2024) show that the analysis of the literature review on the effectiveness of planning and controlling production cost budgets in companies is quite good because it includes comprehensive measures and emphasizes control to ensure effective budget implementation. The social impact research conducted by (Puspita, 2022) shows that the analysis of the influence of the implementation of the CSR program "Gojek Scholarship" for PT. Gojek Indonesia driver partners has a positive impact on the children of Gojek driver partners. Meanwhile, the research on the effectiveness of the program conducted by (Handayani, 2023) shows that the effectiveness of the bidikmisi scholarship program policy on the learning of students of the Early Childhood Islamic Education Study Program (PIAUD) is quite good due to the low responsibility of the scholarship.

This study aims to analyze the realization of the Young Farmer Scholarship Program's budget, the social impact generated by the program, and evaluate the effectiveness of its implementation. With this approach, the research is expected to provide a comprehensive overview of budget management, program contributions to the community, and the achievement of the program's main goal, which is to support the regeneration of competent young farmers.

RESEARCH METHODS

Type of Research

This study uses a descriptive qualitative approach to analyze various aspects related to the Young Farmer Scholarship Program. The descriptive qualitative approach was chosen because it can provide an in-depth picture of the realization of the budget allocated for the program, as well as the social impact it will have on the scholarship recipients. In addition, this study also aims to evaluate the effectiveness of the program. With this approach, it is hoped that a more comprehensive understanding of the implementation and results achieved from the program can be obtained, as well as useful recommendations for future improvements.

Population and Sample

The population in this study is students who receive the PT Petrokima Gresik Young Farmer Scholarship Program. This study took a sample of several vocational school students who received the Young Farmer Scholarship Program. The sampling technique used in the sampling method uses the *Convenience Sampling* method, which is to determine a sample

based on chance, the members of the population that the researcher meets are willing to be respondents to be used as samples.

Research Location

The location of the research is a place or object to hold a research and a place where the researcher obtains information about the necessary data. The location of the research is in Gresik Regency. The researcher took the location of the research because the community around the company felt the impact of the company.

Types and Data Sources

This study uses primary data. According to primary data is the main data used in research, obtained directly from the source, for example through interviews, surveys, or observations. This data is generally specific because it is collected according to research needs. In this study, data was obtained from interviews and questionnaires of several vocational school students who received the Young Farmer Scholarship Program. (Balaka, 2022)

Data Collection Techniques

Data collection techniques include several methods. First, documentation, which uses secondary data such as financial statements and stock prices through record-keeping, shooting, or purchases. Second, questionnaires, which are a list of questions to obtain information from respondents regarding their personal data, experience, or knowledge. Third, interviews, which are used for initial studies or digging into in-depth information, both structured and unstructured, assuming that respondents understand and provide the correct information. Finally, observation, which involves all the senses to collect data, using guides and observation sheets as the main instruments.

Data Analysis Techniques

The data analysis technique used in this study is variance analysis. The data analysis technique is used to evaluate program achievements and analyze the social impact caused. Data analysis is carried out through quantitative and qualitative approaches. A quantitative approach is used to measure the effectiveness of program implementation and evaluate the difference between actual results and projected values. Meanwhile, a qualitative approach was carried out to analyze social impacts based on the results of interviews with beneficiaries.

Budget Variance Analysis

$$\text{Variance} = \frac{\text{Nilai Aktual} - \text{Nilai Proyeksi}}{\text{Nilai Proyeksi}} \times 100\%$$

Budget variance analysis is used to measure the difference in percentage between the actual value (realization) and the projected value (RKA), so that it can show the level of efficiency in the use of the budget.

Effectiveness Analysis

$$\text{Effectiveness} = \frac{\text{RKA}}{\text{Realisasi}} \times 100\%$$

Effectiveness analysis is used to measure the extent to which the Young Farmers Scholarship Program achieves the success of the program based on the comparison between the Budget Work Plan (RKA) and its realization.

Interviews and Questionnaires

This data analysis technique uses interviews with young farmer scholarship recipients who aim to find out the opinions or in-depth experiences of the scholarship recipients. This study also uses a questionnaire data analysis technique by distributing questionnaires to young farmer scholarship recipients with the aim of finding out information from a sample of scholarship recipients.

RESULTS AND DISCUSSION

Result

In this study, variance analysis calculations, effectiveness analysis and results from interviews and questionnaires were used.

Calculation of the Budget Realization of the Young Farmer Scholarship Program

This research was carried out by calculating the budget realization of the Young Farmers Scholarship Program using the calculation of budget variance.

$$\begin{aligned} \text{Variance} &= \frac{\text{Nilai Aktual 2023} - \text{Nilai Proyeksi 2023}}{\text{Nilai Proyeksi 2023}} \times 100\% \\ &= \frac{300.000.000 - 350.000.000}{350.000.000} \times 100\% \\ &= (14,2\%) \end{aligned}$$

In 2023, the results of the calculation of the budget variance show a figure of 14.2%, which indicates a deviation between the planned budget and the actual realization. This figure can be allocated to other programs that require a larger budget. Currently, the TJSL Department allocates the rest to TPB 9 because its realization is above the RKA.

$$\begin{aligned} \text{Variance} &= \frac{\text{Nilai Aktual 2024} - \text{Nilai Proyeksi 2024}}{\text{Nilai Proyeksi 2024}} \times 100\% \\ &= \frac{300.000.000 - 300.000.000}{300.000.000} \times 100\% \\ &= 0\% \end{aligned}$$

In 2024, the results of the calculation of budget variance show a figure of 0%, which means that there is no deviation between the planned budget and the realization. This figure shows that the use of the budget has been carried out according to plan, reflecting high efficiency and accuracy in the financial management of the program. This achievement indicates that the planning, implementation, and budget supervision process is carried out optimally, so that program needs can be met without any excess or shortage of funds. These results are also proof that the program is running in accordance with initial expectations, both in terms of finance and target achievement, so that it can be used as an example or reference for the preparation of budgets for similar programs in the future.

Impact of the Young Farmers Scholarship Program

Based on the results of interviews and questionnaires, almost all respondents said that the existence of the Young Farmers Scholarship Program has a positive impact on the social and economic felt by scholarship recipients. This program can provide positive changes for scholarship recipients, with monthly allowance assistance can ease the economic burden on students' families and support poverty reduction. The program also ensures access to quality education for students majoring in agriculture, helping them pursue education relevant to the

development of the agricultural sector. This is in line with Sustainable Development Goals (SDGs) 1, 2 and 4.

The following is the impact of the Young Farmer Scholarship Program obtained from the results of interviews and questionnaires from a sample of Young Farmer Scholarship Program recipients. The results of the interviews from each recipient can be seen in the table below.

Table 1. Results of interviews and questionnaires with scholarship program recipients

Scholarship Recipient's Name	Impact		
	Economics	Social	Milieu
Syarfina I.R	Buying necessities needed in grade 12		
Muhammad N.R	Buying necessities needed in grade 12		
Arlita S.A.S	Helped financially		
Khumayrot A	To pay for incomplete needs and want to open a business that is in line with the ATPH officer		
Sofia N.A	Helped financially		
Faqih I	Helps in terms of the economy		
Yogi C.P	Helped financially	More enthusiasm in learning and achieving goals	
Ameylia S.A	Free from tuition fee payments.	Donate a small amount of scholarship proceeds for the construction of a school mosque.	Practicing agriculture to the surrounding environment
Fina A.P	It is helped in terms of education costs.		
Jesica R.D	Buying school supplies and laptops.		

Source: Results of interviews with recipients of the Young Farmer Scholarship Program

Based on the results of an interview conducted with the PIC of the Young Farmers Scholarship Program, it shows that currently TPB 4 is a priority for State-Owned Enterprises (SOEs). In an interview that took place on November 25, 2024, he explained, *"In the early era of Mr. Erick Thohir's tenure, there was a Decree of the Minister of SOEs that focused on the CSR program must focus on three things, namely education, MSMEs, and the environment. Until now, the decree has not been revoked. For next year, it is not necessarily the same because next year's decree has not yet been issued"*. This shows that education is a priority of the current CSR program.

Effectiveness of the Young Farmer Scholarship Program

This research was conducted by calculating the effectiveness of the Young Farmers Scholarship Program by using program effectiveness analysis and looking at the success of the program and the level of satisfaction of recipients of the Young Farmers Scholarship Program.

Program Effectiveness Calculation

$$\begin{aligned}
 \text{Effectiveness} &= \frac{\text{Rencana Kerja Anggaran 2023}}{\text{Realisasi 2023}} \times 100\% \\
 &= \frac{350.000.000}{300.000.000} \times 100\% \\
 &= 116,7\%
 \end{aligned}$$

In 2023, the results of the effectiveness analysis calculation are 116.7%, which shows that the implementation of the program has gone very well and even exceeded the implementation target. In other words, the budget realization is 16.7% higher than planned. This reflects effective budget management, although an evaluation of the initial planning may be necessary if the realization consistently exceeds the predetermined targets.

$$\begin{aligned} \text{Effectiveness} &= \frac{\text{Rencana Kerja Anggaran 2024}}{\text{Realisasi 2024}} \times 100\% \\ &= \frac{300.000.000}{300.000.000} \times 100\% \\ &= 100\% \end{aligned}$$

In 2024, the results of the effectiveness analysis calculation are 100%, which shows that the implementation of the program has been carried out in accordance with the set budget work plan. These results reflect the implementation in accordance with budget planning and show the effectiveness of budget management by 100%. This shows that the program has optimal achievements in the use of funds as planned.

Program Success

The success of the Young Farmer Scholarship Program can be seen from several important aspects that reflect its impact on the beneficiaries and the goals they want to achieve. This program has succeeded in providing economic support to students from farming families, especially through pocket money assistance of Rp 500,000 per month for one year. This assistance eases the financial burden of the recipient families, to meet educational needs such as books, uniforms, practice tools, and other needs.

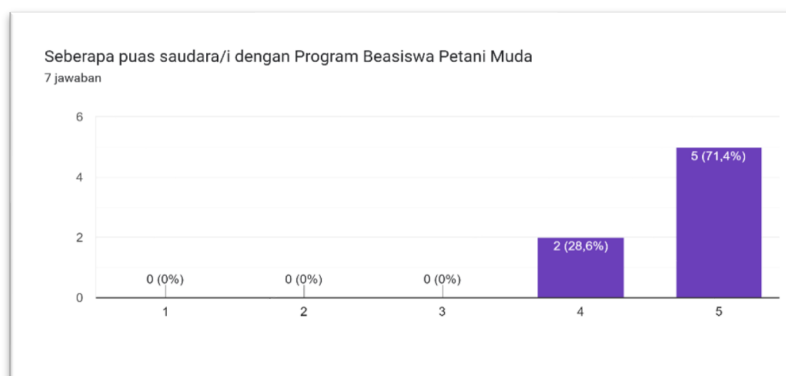
In addition, the program has improved access to education for students majoring in agriculture, creating opportunities for scholarship recipients to continue their education without financial barriers. This success can also be applied directly by the scholarship recipients. Based on the results of a questionnaire conducted with Ameylia S.A, one of the 2024 scholarship recipients, *explained, "Before becoming a recipient, Alhamdulillah, I was entrusted to help with land maintenance activities at school, but I still didn't understand a lot, after I was selected to represent this scholarship program and I got new knowledge and I was ambitious to learn about agricultural science, I became a little more aware of good agricultural activities and science, and could developed a good agricultural system for the agriculture department at my school and I can also make my own small farmland at home"*. This shows that this program is successful or as expected by PT Petrokimia Gresik.

Based on the results of interviews conducted with the PIC of the Young Farmers Scholarship Program, it shows that the hope of this program is to create a generation of young farmers. In an interview that took place on November 25, 2024, he explained *"The essence of this program was created to regenerate farmers and so that they are in the corridor, what is expected from petrochemicals is the regeneration of farmers"*.

Satisfaction Level of Scholarship Recipients

The level of satisfaction of recipients of the Young Farmers Scholarship Program is one of the important indicators in assessing the success of the program. From an economic perspective, many recipients feel helped because this scholarship eases the burden on their families, allowing them to meet their educational needs, such as books, uniforms, and practical tools or non-educational needs. In terms of education, this program provides motivation to continue without financial barriers, as well as supporting the achievement of academic achievements and practical skills in agriculture.

This assistance also increases students' motivation to learn, because scholarship recipients feel appreciated for their potential and efforts. This level of satisfaction can be measured through questionnaire surveys and in-depth interviews. Overall, the level of satisfaction of recipients reflects the success of the program in answering their needs as well as being the basis for evaluation for future program development.



Source : Questionnaire Results

Figure 1. Satisfaction Level of Scholarship Program Recipients

The figure illustrates the level of satisfaction of the recipients of the Young Farmer Scholarship Program based on a scale of 1 (very dissatisfied) to 5 (very satisfied). Out of a total of 7 respondents, none gave an assessment on a scale of 1, 2, or 3, which shows that all recipients felt quite satisfied to very satisfied. A total of 2 respondents (28.6%) gave an assessment on a scale of 4, which reflects a high level of satisfaction. Meanwhile, the majority of respondents, namely 5 people (71.4%), gave a rating on a scale of 5, which means they are very satisfied with this program. These results show that the Young Farmers Scholarship Program has successfully met the expectations of recipients and provided significant benefits.

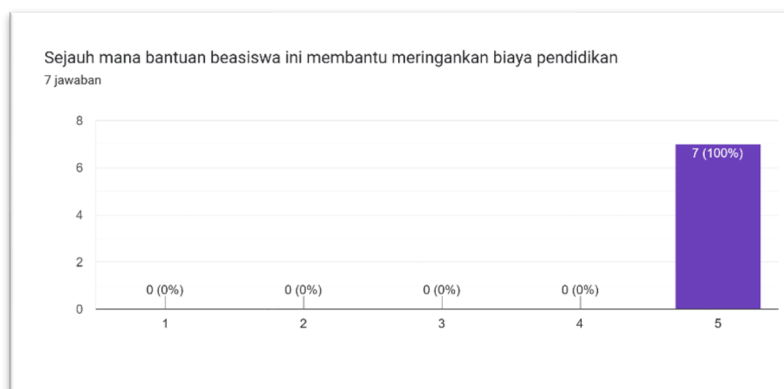


Source : Questionnaire Results

Figure 2. Relevance of Aid for Scholarship Recipients

The image shows the response of the Young Farmers Scholarship recipients to the relevance of the assistance provided by PT Petrokimia Gresik according to their needs. Of the 7 respondents who gave answers, as many as 5 respondents (71.4%) gave a score of 5, which shows that the majority feel that the assistance provided is very relevant to their needs as scholarship recipients. In addition, 1 respondent (14.3%) gave a score of 4, stating that the assistance was quite relevant to their needs, while another 1 respondent (14.3%) gave a score of 2, indicating that they felt that the assistance was less relevant. None of the respondents gave a score of 1 (not relevant at all) or a score of 3 (neutral). This indicates that the majority of

recipients feel that the program is adequate or very relevant to their needs, although there are still a small number who feel that the assistance is not appropriate. Overall, these data show that the Young Farmers Scholarship program has successfully met the needs of the majority of recipients, but there are still opportunities to increase the relevance of the program for all participants.



Source : Questionnaire Results
Figure 3. Financial Aid for Scholarship Recipients

The image shows the results of a survey regarding the extent to which scholarship assistance helps ease education costs. Based on the graph, all respondents, totaling 7 people, gave a score of 5, which shows that all respondents feel that this scholarship assistance is very helpful in alleviating education costs. None of the respondents gave a score of 1, 2, 3, or 4. This reflects the very positive view of the scholarship recipients towards the impact of the aid.

Discussion

The budget realization study discusses the differences in budget management of the Young Farmers Scholarship Program between 2023 and 2024. In 2023, there will be a budget variance of 14.2%, reflecting budget efficiency and savings, with the remaining funds allocated to other programs. In contrast, in 2024, a budget variance of 0% indicates very accurate planning and implementation, so that program needs are met optimally without excess or shortage of funds. This result is in line with budgeting theory which emphasizes the importance of planning, efficiency, and flexibility in budget management. In 2023, savings show efficiency, while budget optimization in 2024 supports the effective achievement of targets. This study provides a budget management model that can be applied to similar programs in the future. This study is compared to a study by (Santoso, 2024) that evaluated production cost budgets in two companies using variance analysis. Although the contexts are different, both studies use variance analysis to evaluate the efficiency and effectiveness of budget management, demonstrating the importance of budget planning and control in various sectors.

The Young Farmers Scholarship Program has a significant positive impact on economic, social, and educational aspects. Economically, this program eases the financial burden of recipient families, reduces poverty (SDG 1), and supports educational needs. From the social side, this program increases the regeneration of young farmers, concern for the environment, and advances sustainable agricultural practices for food security (TPB 2). In education, this program expands access to quality education for the young generation from underprivileged families (TPB 4). This program is in line with theories such as Legitimacy Theory, Stakeholder Theory, and Sustainable Development Goals (SDGs), showing the role of CSR as a social contract between scholarship providers (PT Petrokimia Gresik) and the community. This supports poverty reduction, quality education, and the sustainability of the

agricultural sector. This research is compared with a study (Puspita, 2022) on PT Gojek Indonesia's CSR program. While both focus on education, the Young Farmers Scholarship Program has a broader scope, covering economic, social, and sustainability impacts, while the Gojek program emphasizes social relationships and the education of partners' children. Both programs show the success of CSR in improving community welfare.

The Young Farmer Scholarship Program has proven to be effective, with effectiveness reaching 116.7% in 2023 and 100% in 2024, demonstrating optimal budget management and the achievement of the program's main objectives. This program has a positive impact on recipients, including easing the financial burden on families, supporting educational needs, increasing access and motivation to learn, and developing agricultural skills. As many as 71.4% of recipients considered the assistance very relevant, and all respondents felt that this program helped with education costs. This research supports the program effectiveness theory (Setiyowati, 2022), which assesses the effectiveness of the contribution of outputs to program goals. The program meets the effectiveness criteria with a high level of satisfaction from recipients. Compared to research (Handayani, (2023) on bidikmisi scholarships, the Young Farmers Scholarship Program is more successful in meeting its goals, thanks to good budget management and recipients who actively take advantage of assistance. This emphasizes the importance of recipient participation in supporting the success of the program.

CONCLUSION

The Young Farmer Scholarship Program by PT Petrokimia Gresik makes a significant contribution to the regeneration of young farmers and sustainable agricultural practices. With efficient budget management, this program managed to achieve its goals even though there was a small gap in budget realization. Positive social and economic impacts are seen in the upskilling of young farmers, quality education, and food security, which are in line with Sustainable Development Goals (SDGs) 1, 2, and 4. This program also supports the SOE TJSL policy. The effectiveness analysis showed the program was successful with a high level of satisfaction from scholarship recipients, reflecting its relevance and benefits.

BIBLIOGRAPHY

- Alita, D., Sari, I., Isnain, A. R., & Styawati, S. (2021). Application of the Naïve Bayes Classifier to support the decision of scholarship recipients. *Journal of Data Mining and Information Systems*, 2(1), 17-23.
- Ambarwati, A., Sadoko, I., Chazali, C., & White, B. (2016). Youth and agriculture in Indonesia. *Journal of Social Analysis*, 20(1), 1-22.
- Armant, D., & Kurniawan, B. (2023). The Effectiveness of the Independent Farmer Program (PPM) in Improving the Welfare of Farmer Families in Beji Village, Kedewan District, Bojonegoro Regency. *Publika*, 1539-1552.
- Badjuri, A., Jaeni, J., & Kartika, A. (2021). The role of corporate social responsibility as a moderator in predicting profitability and company size against tax aggressiveness in Indonesia: a study of legitimacy theory. *Journal of Business and Economics*, 28(1), 1-19.
- Balaka, M. Y. (2022). Quantitative research methodology.
- Bucar, S. S. D. S., Purnamaningsih, P. E., & Yudartha, I. P. D. (2024). Effectiveness of the Bolsa da Mãe-Jerajaan Foun (BdM-JF) Program at the office of the Ministerio Solidariedade Social no Inkluzaan (MSSI) Timor-Leste. *Ethics and Law Journal: Business and Notary*, 2(1).
- Data, A. (2019). Data Collection Techniques. *Journal of Mathematics and Natural Sciences Education Editorial Composition*, 4.

- Dita Handayani, Q. Y. (2023). The Effectiveness of the Bidikmisi Scholarship Program Policy on the Learning Behavior of Piaud Study Program Students of the University of Muhammadiyah Bandung. *Journal of Social Sciences and Education*.
- Ghany, H. (2018). Implementation of education for sustainable development in elementary schools. *Madaniyah*, 8(2), 186-198.
- Handayani, D., & Zaqiah, Q. Y. (2023). The Effectiveness of the Bidikmisi Scholarship Program Policy on the Learning Behavior of Piaud Study Program Students of the University of Muhammadiyah Bandung. *JOURNAL SYNTAX IMPERATIVE: Journal of Social Sciences and Education*, 4(5), 541-549.
- Konyep, S. (2021). Preparing young farmers to achieve food sovereignty. *Journal of Triton*, 12(1), 78-88.
- Mufidah, L. (2020). ANALYSIS OF THE BOJONEGORO REGENCY GOVERNMENT'S POLICIES IN AN EFFORT TO IMPROVE FARMERS' WELFARE THROUGH THE INDEPENDENT FARMER PROGRAM (PPM). *Journal of Research Innovation*.
- Prawira, S. D. (2023). *The Effect of Financial Performance on Company Value with Corporate Social Responsibility Disclosure as a Moderating Variable* (Doctoral dissertation, Bakrie University). Salsabila, S. Application of Good Agriculture Practices (Gap) in Potato Cultivation in Young Farmers in Cikajang District, Garut Regency.
- Puspita, I., Machfuda, N. A., & Salsabila, V. M. (2022). ANALYSIS OF THE IMPACT OF THE IMPLEMENTATION OF THE CSR PROGRAM "GOJEK SCHOLARSHIP" FOR DRIVER PARTNERS OF PT. GOJEK INDONESIA. *JISIP UNJA (Journal of Social Sciences and Political Sciences, University of Jambi)*, 6(1), 12-17.
- Renyaan, B. M. S., Mantiri, M., & Kasenda, V. (2019). The effectiveness of Pt. Freeport's Corporate Social Responsibility (CSR) in improving development in Mimika Regency, Papua Province. *Executive Journal*, 3(3).
- Santoso, R. A., Syaputra, A., Raharja, B. O. O., & Permatasari, N. (2024). Literature Review Analysis on the Effectiveness of Planning and Control of Production Cost Budgets in Companies. *Nusantara Journal of Multidisciplinary Science*, 1(6), 333-341.
- Ulum, I., et al. (2021). ACCOUNTING RESEARCH METHODOLOGY, Baskara Media.