

The Indonesian Institute of Accountants (IAI) Aceh's Role in Hydro Meteorological Post-Disaster Recovery in Aceh

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ABSTRACT

Purposes: This community service program aimed to support early recovery after the 2025 hydro-meteorological disasters (floods and landslides) in Aceh by (1) providing targeted assistance to disaster-affected university students and (2) restoring the functionality of worship facilities through cleaning actions and essential facility support.

Design/Methodology/Approach: This program was implemented on January 14–17, 2026, through a collaborative approach led by the Indonesian Accountants Association (IAI) Aceh Region, in partnership with Malikussaleh University, Lhokseumawe State Polytechnic, and Samudra University, supported by IAI's national donations and additional funds from APSSAI. Activities carried out included rapid on-site coordination, distribution of aid to affected students, and cleaning and restoring cleanliness at affected worship facilities in Meunasah Gampong Reuleut Timur (North Aceh Regency), Sulthan Malikussaleh Mosque in Mancang Village (North Aceh Regency), and Baitul Izzah Mosque in Gampong Baro (Langsa City).

Findings: The program engaged approximately 25–30 volunteers and provided assistance to affected students through Universitas Malikussaleh, Politeknik Negeri Lhokseumawe, and Universitas Samudra, alongside support for worship facility recovery. Aid included Qur'ans, Iqra' books, Women's prayer robes, sarongs, prayer rugs, cleaning kits, fans, storage racks, and a water pump, while cleaning actions improved hygiene and enabled the resumption of communal and religious activities.

Originality/Value: The program demonstrates a replicable collaboration model between a professional association and universities to deliver focused, accountable post-disaster support for students and community worship infrastructure.

Keywords: Post-Disaster Recovery; Hydro-Meteorological Disaster; Student Assistance; Mosque Rehabilitation; Professional Association Collaboration

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Introduction

Indonesia is highly vulnerable to disasters, and within its range of hazard potential, hydro-meteorological events such as floods and landslides occur relatively often and have socio-economic effects on the community (Julianti, 2025). In many cases, the impact of flooding not only contributes to environmental deterioration and material damage but can also cause suffering and psychological burden that persist through community recovery (Sahilala & Hanafi, 2020). In emergencies, the affected population often needs to receive support almost immediately from both government and non-government actors, with immediate pressing needs for basic logistic items such as ready-to-eat food, blankets, and clothes (Sari et al., 2020).

The review of the literature reveals that natural disaster management ultimately aims to avoid and minimize losses to victims before, during, and after a natural disaster; thus, rapid recovery is an agenda we cannot wait on. For its part, comparative experiences of flood response across regions suggest that disasters often disrupt and destroy public infrastructure on which community life is based, including schools, health services facilities, government offices and buildings, marketplaces, and religious centers. There are particular

implications when places of worship are affected by destruction given that in many parts of Aceh, mosques function as more than religious spaces; they are also social hubs that enable community gatherings, psychosocial support mechanisms, and coordination during times of localized emergency. Hence, rebuilding places of worship following disasters can be seen as part of wider social recovery processes that help communities return to the normalcy of everyday life, feelings of safety, and social functioning.

The floods and landslides that struck Aceh in mid-November 2025 vividly illustrate the scale of hydro-meteorological impacts and the urgency of recovery. Preliminary data from the Aceh Government as of 1 December 2025 recorded 478,847 displaced persons across 828 evacuation sites, alongside damage to public facilities, including 138 office buildings, 50 places of worship, 161 schools, and 4 Islamic boarding schools, as well as damage to infrastructure, including 295 road points and 146 bridges. These losses were compounded by damage to household assets and productive sectors such as housing and agricultural land, thereby extending the post-disaster economic effects. This situation demonstrates that post-disaster recovery is not only about repairing buildings, but also about restoring access to services, sustaining social activities, and mitigating the economic vulnerability of households whose work and trading activities have been disrupted. Disaster management at the subnational level should ideally begin with the formulation of local policies aligned with prevailing regulations. Strategies adopted by local governments must be tailored to local conditions. At the same time, at a broader level, disaster operations should be designed to run effectively, efficiently, and sustainably so that emergency response and recovery remain continuous and accountable (Setiawan et al., 2024).

Under such circumstances, certain groups experience layered vulnerability, including university students in affected areas (Llego et al., 2025). Students often face compounded pressures: disruptions to academic activities, limited access to transportation and supporting facilities, and weakened household socio-economic conditions due to the disaster (Breen et al., 2024; Wang, 2024). Therefore, timely and targeted support for affected students is critical to prevent prolonged disruption of learning and campus activities, while also safeguarding students' mental health and social resilience (UNESCO, 2025). At the community level, damage to places of worship similarly creates an urgent need for restoration, as mosques serve as gathering spaces, information-distribution points, and loci for strengthening solidarity. At the same time, normal conditions have not yet returned.

Against this backdrop, a community service initiative that integrates assistance for affected students with the restoration of worship facilities is highly relevant because it targets two nodes that shape social recovery: (1) continuity of educational activities (students) and, (2) the functionality of communal-spiritual spaces (mosques) in affected areas, including the focal locations of this program in Lhokseumawe, North Aceh, and Langsa.

In the post-disaster phase, recurrent challenges involve not only the availability of aid but also the accuracy of targeting and the speed of distribution, particularly when access is disrupted, and community needs evolve dynamically. Studies on disaster response performance emphasize that effective coordination among agencies, volunteers, and relevant stakeholders during emergency response is essential for timely and effective action, and cross-sector collaboration supports community recovery in the post-disaster phase. Building on this framework, the present community service program focused on the most salient needs on the ground: assistance for affected students and the rehabilitation of affected worship facilities to enable the resumption of community social and spiritual functions. The collaborative practices of the Indonesian Institute of Accountants (IAI) Aceh Region with higher education partners in distributing donations for affected students and conducting mosques cleaning actions have also been documented in institutional reports and media coverage.

Accordingly, this community service program aimed to support post-disaster recovery from hydro-meteorological hazards in Aceh through two principal interventions. *First*, it provided assistance to affected students at partner institutions, Universitas Malikussaleh, Politeknik Negeri Lhokseumawe, and Universitas

Samudra, to help sustain academic continuity and strengthen students' social resilience during recovery. *Second*, it focused on the rehabilitation of affected worship facilities through cleaning and essential support, enabling mosques to resume their dual roles as places of worship and community social spaces. The program sites included mosques of Gampong Reuleut Timur (North Aceh Regency), Masjid Sulthan Malikussaleh in Mancang Village (Samudera Subdistrict, North Aceh Regency), and Masjid Baitul Izzah in Gampong Baro (Langsa City). Through collaboration between the IAI Aceh Region and local higher education partners and communities, this program is expected to deliver practical contributions by ensuring assistance reaches students in need and by restoring the functionality of worship facilities as key nodes of social recovery, while also strengthening inter-institutional collaboration in post-disaster humanitarian response.

Method

Method of Implementation

This community service program adopted a collaborative humanitarian action approach (collaborative community service), emphasizing rapid post-disaster response through synergy between a professional association and higher education institutions. The intervention focused on early recovery following hydro-meteorological disasters (floods and landslides) in Aceh, particularly through (1) the distribution of assistance to disaster-affected university students, and (2) the rehabilitation of disaster-affected worship facilities.

Sites, Partners, and Target Beneficiaries

The program was implemented at three worship-facility recovery sites: mosque of Gampong Reuleut Timur (North Aceh Regency), Masjid Sulthan Malikussaleh, Mancang Village, Samudera Subdistrict (North Aceh), and Masjid Baitul Izzah, Gampong Baro (Langsa City). Beneficiaries comprised: (1) Affected students at partner higher education institutions—Universitas Malikussaleh, Politeknik Negeri Lhokseumawe, and Universitas Samudra; and (2) Mosque administrators and congregants as indirect beneficiaries through the restoration of cleanliness and functionality of worship facilities. Implementing partners included the IAI Aceh Region, partner universities, student volunteers, and local stakeholders (mosque committees and management) who served as key liaisons for assessing and communicating on-the-ground needs.

Implementation Stages

Implementation proceeded through sequential stages. The first stage involved coordination and needs assessment conducted with representatives from partner universities, volunteers, and local worship-facility administrators. This stage gathered post-disaster information, including identification of affected student groups and the condition of worship facilities requiring cleaning or essential support. Findings from the needs assessment informed the type of assistance to be provided and the prioritization of distribution sites to ensure alignment with field-based needs. The second stage comprised resource mobilization, focusing on fundraising and donation collection through the IAI Aceh Region and collaboration with universities.

Collected donations were organized into assistance packages by target group: support for affected students (tailored to basic needs during recovery) and support for worship-facility rehabilitation (e.g., cleaning supplies and essential items to restore usability). It was followed by logistics preparation, including procurement, sorting, packaging, labeling, and preparing handover documentation. The core stage included aid distribution and rehabilitation of worship facilities. Student assistance was distributed through mechanisms facilitated by partner universities to ensure appropriate targeting and orderly delivery. Concurrently, the implementation team and volunteers conducted cleaning and hygiene restoration at affected mosques, particularly in areas critical to worship functionality (e.g., prayer halls, ablution areas, restrooms, and surrounding environments). The program concluded with a formal handover of assistance to beneficiary representatives (students/university representatives and mosque administrators), accompanied by activity documentation as part of accountability procedures.

Data Collection and Documentation

Program data were collected through field observations (conditions of worship facilities before and after cleaning), needs assessment with university representatives and mosque administrators, and implementation documentation (photographs, records of item types and quantities, distribution locations, and handover minutes, when available). The data were descriptive and used to report implementation processes, outputs, and initial beneficiary responses to the assistance and facility rehabilitation.

Evaluation

Evaluation was conducted both formatively during implementation and summatively after completion. Formative evaluation included checking the alignment of assistance with assessed needs and monitoring the smoothness of coordination and distribution. Summative evaluation involved reviewing the primary outcomes: successful delivery of assistance to affected students and improved functionality of worship facilities following cleaning and rehabilitation. Brief feedback from beneficiary representatives (universities and mosque committees) was recorded to inform improvements for future programs.

Results and Discussions

Results

The community service program was conducted on 14–17 January 2026 (with field activities documented primarily on 14–16 January 2026) as a continuation of the response efforts initiated in late December 2025. The program was implemented by a joint team from the IAI Aceh Region and partner universities, involving approximately 25–30 volunteers (faculty members and students) who operated across multiple locations to link post-disaster needs with available support. Implementation began with site visits and on-the-ground coordination at three affected worship facilities: mosques in Gampong Reuleut Timur (North Aceh Regency), Masjid Sulthan Malikussaleh in Mancang Village, Samudera Subdistrict (North Aceh Regency), and Masjid Baitul Izzah in Gampong Baro (Langsa City). The team also coordinated the distribution of assistance to affected students through partner higher education institutions. Overall, these activities formed part of the rehabilitation and reconstruction phase following the 2025 flood and landslide events, supported by donations collected nationally and subsequently distributed through IAI's regional structure in collaboration with university networks in Aceh, with additional funding support from the Association of Indonesian Master's Programs in Accounting (APSSAI).



Figure 1 Assistance Distribution to Disaster-Affected-Students

With respect to student assistance, program outcomes were reflected in the successful delivery of support to disaster-affected students through campus-facilitated mechanisms (Figure 1). Public reports indicate that the predominant form of support was living-cost assistance (cash transfers) for affected students, complemented by support to restore the functionality of worship facilities. At Politeknik Negeri Lhokseumawe, for example, the donation distribution targeted 30 affected accounting students, and delivery was organized through a professional association–university collaboration model that also reinforced institutional cooperation in community service. Similar patterns were observed across other sites, where

student assistance was positioned to ease household recovery burdens and help sustain academic continuity during the early recovery period.

In terms of worship facility rehabilitation (Figure 2), program outcomes were realized through cleaning actions and the restoration of environmental hygiene at affected mosques, particularly in areas that most directly determine suitability for worship and user comfort, such as ablution areas and toilets, the main prayer hall, and the surrounding premises. The cleaning activities were carried out through collective community work, involving representatives of IAI, faculty members, and students from partner universities, to accelerate post-flood recovery of the worship environment and facilities. In addition to the cleaning actions, the program also delivered essential items that directly supported the restoration.

Based on the assistance records provided, the support included 10 translated Qur'ans, 10 non-translated Qur'ans, 20 Iqra' books and 1 Iqra' teaching guide, 1 Qur'an rack, 1 women's prayer robe rack, 2 doormats, 20 sarongs, 12 women's prayer robes, 1 set of cleaning supplies, 5 congregational prayer rugs, 1 imam prayer rug, 2 fans, and 1 water pump for Masjid Geudong. This range of assistance is consistent with field documentation from various sources that highlight the provision of worship and hygiene supplies, such as prayer rugs, women's prayer robes, sarongs, Qur'ans, and cleaning equipment, as practical inputs for restoring the usability and cleanliness of worship facilities after flooding.

The social changes emerging from this community service program were primarily reflected in stronger inter-institutional collaboration and increased participation in collective community work. The activities did not end with the formal handover of assistance, but were followed by active engagement of the academic community in social actions that fostered empathy and solidarity. Institutional strengthening was also reflected in the signing of an Implementation Agreement between the IAI Aceh Region and three partner higher education institutions, namely Universitas Malikussaleh, Politeknik Negeri Lhokseumawe, and Universitas Samudra, to reinforce a sustainable community service network. As a result, the partnership is not limited to disaster response, but has the potential to be reactivated for future social and humanitarian needs.



Figure 2 Handover of Worship and Hygiene Supplies to the Mosque

Discussion

The findings of this community service program indicate that interventions focused on disaster-affected university students and the rehabilitation of worship facilities are highly relevant to the early recovery phase because they address two critical nodes simultaneously: (1) The continuity of educational activities, and (2) The restoration of communal spiritual spaces. From a disaster management perspective, effective post-disaster response requires rapid, well-coordinated support to prevent social recovery from becoming protracted. Empirical studies on disaster response performance emphasize that strong inter-agency coordination and the involvement of volunteers and relevant stakeholders are essential for timely and effective action during emergency response and the post-disaster period. Within this program, the coordination pattern between the IAI Aceh Region and partner universities reflects the same logic. The

professional association network expands the capacity for mobilizing donations, while universities strengthen targeting accuracy and facilitate volunteer organization and field implementation.

Regarding student assistance, this program can be understood as a buffering strategy to reduce students' layered vulnerability after disasters, particularly economic strain and disruptions to academic engagement, without positioning the program as a direct academic intervention. Such support aligns with the principle that, in emergencies, meeting basic needs and providing timely assistance can mitigate secondary impacts that would otherwise prolong social disruption. Therefore, supporting affected students as a university-based vulnerable group and restoring worship facilities as key nodes of community routine have a strong rationale within an early recovery framework.

With respect to worship facility rehabilitation, cleaning actions and the provision of worship and hygiene supplies can be interpreted as restoring the functionality of communal spaces, thereby accelerating the normalization of community life. Previous studies have documented that floods frequently damage not only private housing but also public infrastructure such as schools, health facilities, government buildings, markets, and places of worship. Consequently, rapid action is required to limit further losses and re-enable social activities. By prioritizing core functional areas of mosques, especially ablution areas and toilets, the program addressed components that largely determine whether worship facilities can be used again. At the same time, it reinforced the idea that post-disaster recovery involves both physical restoration and the reestablishment of spiritual and social routines, particularly in contexts where worship facilities serve as community hubs.

From the standpoint of social dynamics, the program illustrates the formation and strengthening of a collaboration network that can be explained through disaster management perspectives emphasizing policy alignment, coordination mechanisms, and multi-stakeholder engagement, including government, academia, community organizations, and media, to increase awareness and response capacity. Although some supporting studies were conducted in different regions, the underlying principle remains comparable. Universities and professional associations act as resource mobilizers and coordinators, while mosque administrators serve as local partners who communicate needs and ensure that recovery activities are implemented effectively on-site.

Finally, the discussion can be extended by situating the program within the broader post-disaster socio-economic context, which often deteriorates due to disruptions in distribution systems. Recent literature indicates that post-disaster infrastructure and supply chain disruptions may lead to commodity shortages, higher logistics costs, and rising prices of essential goods, thereby intensifying household recovery burdens. This perspective further underscores the relevance of targeted student assistance, as students and their families who rely on daily living expenses are likely to be particularly vulnerable to economic shocks. In this sense, timely and focused support can reduce cascading socio-economic effects on the student population during the recovery period.

Conclusion

This community service program shows that collaboration between the IAI Aceh Region and partner universities, namely Universitas Malikussaleh, Politeknik Negeri Lhokseumawe, and Universitas Samudra, supported early post-disaster recovery through two focused actions: (1) assistance for affected university students, and (2) rehabilitation of worship facilities. Conducted on 14 to 17 January 2026 with approximately 25 to 30 volunteers, the program combined site visits, collective cleaning of mosques, and the delivery of nationally sourced donations, including worship and hygiene supplies, and a water pump at one site. Student assistance distributed via campus mechanisms helped ease recovery burdens and support academic continuity, while improved cleanliness and facility readiness strengthened mosques as community hubs.

The main implication is a replicable collaboration model that leverages a professional association for resource mobilization and universities for accurate targeting and volunteer coordination. Future programs should strengthen sustainability by implementing structured beneficiary data, standardized handover documentation, and a joint rapid-response protocol. Impact documentation can be improved by using before-and-after facility indicators and by systematically collecting beneficiary feedback. At the same time, follow-up activities may include basic sanitation, clean water support, and simple disaster preparedness education for campus and worship facility communities.

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Conflict of interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.