IMPLEMENTATION AGREEMENT
BETWEEN
DOCTORAL OF DEVELOPMENT ECONOMICS STUDY PROGRAM
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS NEGERI MALANG
AND
UNIVERSITI MALAYSIA TERENGGANU
ON
RESEARCH COLLABORATION

Ref: 19.10.40/UN32.4.5.3/LN/2026
Ref: 128/RC-UMT/IA.2026

This Implementation Agreement is entered into force on 24th September 2026 by and between:

1. **Dr. Inayati Nuraini Dwiputri, S.Si., M.Sc.**: Head of Doctoral of Development Economics Study Program, whom therefore legally represents of Doctoral of Development Economics, Faculty of Economics and Business, Universitas Negeri Malang, whose address is at Jalan Semarang 5, Malang, hereinafter referred to as **PARTY I**.

2. **Assoc Prof. Dr. Nor Fatimah Che Sulaiman**: Head of Development Economics Laboratory, Universiti Malaysia Terengganu, located on Japan, Mengabang Telipot, 21030 Kuala Nerus, Terengganu, Malaysia, hereby referred to as **PARTY II**.

PARTY I and **PARTY II** hereinafter referred to collectively as THE PARTIES. The Parties hereby agree to jointly arrange an Implementation Agreement on the Research Collaboration organized by **THE PARTIES** as regulated in the following articles.

Article 1
OBJECTIVES

1. The purpose of this Implementation Agreement is to serve as the basis for the Implementation Agreement arranged by **THE PARTIES** in accordance with the scope of this Implementation Agreement Regulation.

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2. The objective of this Implementation Agreement is to support the activities of **THE PARTIES** in relation to cooperation with regard to Research Collaboration.

Article 2
SCOPE OF ACTIVITIES

1. The Scope of this agreement includes the Research Collaboration with the title "*Coretax System in Indonesia-Malaysia: Challenges and Opportunities*".
2. This collaboration involves the Doctoral Program in Development Economics, coordinated by Dr. Inayati Nuraini Dwiputri, S.Si., M.Sc.
3. The Person in Charge of this implementation of this collaborative activity is carried out by Dr. Inayati Nuraini Dwiputri, S.Si., M.Sc. (inayati.dwiputri.fe@um.ac.id).
4. The **PARTIES** shall monitor the implementation of the research collaboration at least twice during the activity period.

Article 3
FUNDING

All expenses related to the research collaboration shall be borne by the **SECOND PARTY** in the amount of IDR 10,000,000 for the implementation of research collaboration.

Article 4
DURATION

This Implementation Agreement of cooperation is valid from 24th September 2026 until 27th December 2027.

Article 5
CLOSING

1. Any amendment to this Implementation Agreement shall only be made with the mutual approval of **THE PARTIES**.
2. This Implementation Agreement is deemed to be terminated if one PARTY or **THE PARTIES** fail to fulfill the provisions in this Implementation Agreement.
3. Particulars that are not / yet to be determined in this Implementation Agreement shall be addressed further by **THE PARTIES** on the basis of mutual discussion and agreement which shall be set forth in an Addendum, which is an integral part of this Implementation Agreement.
4. This document of Implementation Agreement is made and signed by THE PARTIES in 2 (two) copies, all of which shall constitute the equal legal force

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Article 6
FORCE MAJEURE

1. In the event of force majeure, including natural disasters, fires, security disturbances and other matters that result in the **PARTIES** being unable to carry out the obligations as referred to in ARTICLE 2 and 3, the losses suffered by the **PARTIES** shall be borne by the **PARTIES** and the **PARTIES** shall be released from claims for the implementation of this Memorandum of Agreement including claims for losses arising from this force majeure.

2. The circumstances as referred to in paragraph (1) must have a direct causal relationship with the losses suffered by the **PARTIES** and be proven by a Certificate from an Authorized Official no later than 30 (thirty) working days from the occurrence of the event as referred to in paragraph (1).

PARTY I,	**PARTY II,**
Dr. Inayati Nuraini Dwiputri, S.Si., M.Sc.	**Assoc Prof. Dr. Nor Fatimah Che Sulaiman**
Head of Doctoral of Development Economics Study Program	Head of Laboratory of Development Economics Study Program

IN WITNESS WHEREOF

Dr. Heny Kusdiyanti, S.Pd., M.M
The Dean of Faculty of Economics and Business
Universitas Negeri Malang

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