



## IMPLEMENTATION OF AGREEMENT

BETWEEN  
MASTER OF ACCOUNTING STUDY PROGRAM,  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS NEGERI MALANG  
AND  
FACULTY OF ECONOMICS  
SAGA UNIVERSITY, JAPAN

FOR  
RESEARCH COLLABORATION AND WORKSHOP PROGRAMS

Number: 14.3.51/UN32.4.5.2/LN/2023

This agreement is signed on, Tuesday, 14<sup>th</sup> March 2023, by the following parties:

1. Dr. Makaryanawati, S.E., M.Si., Ak., CA, CSRS: Head of the Master of Accounting Study Program; acting on behalf of Master of Accounting Study Program, Faculty of Economics and Business, Universitas Negeri Malang, located on Jalan Semarang 5, Malang, hereby referred to as **THE FIRST PARTY**.
2. Prof. Saliya De Silva: Professor of Faculty of Economics, Saga University, located on Japan, 〒840-0027 Saga, Honjomachi, 1 hereby referred to as **THE SECOND PARTY**.

**THE FIRST PARTY** and **THE SECOND PARTY** hereafter shall collectively be referred to as **THE PARTIES**. This Implementation of Agreement for Research Collaboration and Workshop Programs is developed and established between **THE PARTIES** under the following terms:

### Article 1

#### PURPOSE AND OBJECTIVE

- (1) The purpose of this Implementation of Agreement is to support collaboration between **THE PARTIES** within the scope of this agreement mentioned in Article 2.
- (2) The objective of this Implementation of Agreement is to develop research collaboration and workshop programs between **THE PARTIES**.

### Article 2

#### SCOPE

- (1) The scope of this Implementation of Agreement includes research collaboration and workshop programs between the faculty members and students of **THE PARTIES**.
- (2) **THE PARTIES** shall monitor the implementation of research collaboration and workshop programs at least twice in 1 (one) year.

### Article 3

#### FUNDING

Funding for this seminar and workshop programs covered by first party.

Signature THE FIRST PARTY	Signature THE SECOND PARTY

**Article 4  
DURATION**

This Implementation of Agreement is effective since day 14<sup>th</sup> March, 2023 and valid until 1<sup>st</sup> July 2028.

**Article 5  
OTHER MATTERS**

- (1) This Implementation of Agreement can be changed or modified upon mutual agreement in writing of **THE PARTIES** under mutually agreed terms and conditions.
- (2) This Implementation of Agreement shall be terminated when one of **THE PARTIES** or **THE PARTIES** violate the mutually agreed terms and conditions.
- (3) Other matters outside this Implementation of Agreement shall be discussed by **THE PARTIES** and can be written in an Addendum attached as an integral part of this Implementation of Agreement document.
- (4) This Implementation of Agreement is developed for research collaboration and workshop programs and is established and signed by **THE PARTIES** in duplicate; all copies being equally authentic.

**THE FIRST PARTY,**



Dr. Makaryanawati, S.E., M.Si., Ak., CA, CSRS

**THE SECOND PARTY,**



Prof. Saliya De Silva

Signature THE FIRST PARTY	Signature THE SECOND PARTY
	