



**UNIVERSITY  
OF MALAYA**  
*The Leader in Research & Innovation*

**IMPLEMENTATION OF AGREEMENT**  
**BETWEEN**  
**MASTER OF ACCOUNTING STUDY PROGRAM**  
**FACULTY OF ECONOMICS AND BUSINESS**  
**UNIVERSITAS NEGERI MALANG**  
**AND**  
**FACULTY OF ECONOMICS**  
**UNIVERSITY OF MALAYA**  
**FOR**  
**INTERNATIONAL GUEST LECTURER PROGRAMS**

Number: 7.5.9/UN32.13.3.22/KS/2024

This agreement is signed on Tuesday, 7<sup>th</sup> May, 2024, 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. **Assoc. Prof. Dr. Zarina Binti Zakaria:** a visiting faculty member from Malaysia under management of University of Malaya, located on 50603 Kuala Lumpur, Malaysia hereby referred to as **THE SECOND PARTY**.

**THE FIRST PARTY** and **THE SECOND PARTY** hereinafter shall collectively be referred to as **THE PARTIES**. This Implementation of Agreement for International Guest Lecturer 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 International Guest Lecturer Programs between **THE PARTIES**.



**Article 2**  
**SCOPE**

- (1) The scope of this Implementation of the Agreement includes International Guest Lecturer Programs on the topic "Qualitative Research Methodology" conducted by Diana Tien Irafahmi, S.Pd., M.Ed., Ph.D., on May with Assoc. Prof. Dr. Zarina Binti Zakaria.
- (2) **THE PARTIES** shall monitor the implementation of International Guest Lecturer Programs once a year.

**Article 3**  
**FUNDING**

**THE SECOND PARTY** covers funding for this International Guest Lecturer Program.

Signature The First Party  
Signature The Second Party

**Article 4  
DURATION**

This Implementation of Agreement is effective since May 2024 and valid until September 2026.

**Article 5  
OTHER MATTERS**

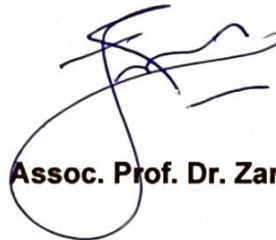
- (1) This Implementation of Agreement can be changed or modified upon mutual agreement in writing of **THE PARTIES** under mutually agreed terms and conditions.
- (2) This Implementation of Agreement shall be terminated when one of **THE PARTIES** or **THE PARTIES** violate the mutually agreed terms 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 International Guest Lecturer 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,**



Assoc. Prof. Dr. Zarina Binti Zakaria

**DEAN OF FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS NEGERI MALANG,**



Dr. Hadi Sumarsono, S.T., M.Si.