



Adam Smith
Business School

**MEMORANDUM OF AGREEMENT
BETWEEN
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS BRAWIJAYA
AND
ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW**

No: 2023/FEB/MOA/017

In consideration of the wish of the Faculty of Economics and Business, Universitas Brawijaya, Indonesia and Adam Smith Business School, University of Glasgow and to establish cooperation within the framework of the academic activities with the aim of promoting mutual academic research cooperation.

This agreement entered into by and between:

Abdul Ghofar, SE., M.Si., DBA., Ak., Dean, **Faculty of Economics and Business, Universitas Brawijaya** located at Jl. MT Haryono 165 Malang 65145, East Java, Indonesia as the first party.

and

Professor Danture Wickramasinghe, PhD, the Chair in Management Accounting, **Adam Smith Business School, University of Glasgow** located at 2 Discovery Place, Glasgow G11 6EY, United Kingdom as the second party.

Whereas: Parties agree to cooperate on academic programs based on equality and reciprocity;

Therefore, in consideration of the above, the Parties have decided to enter into a Memorandum of Agreement which, from the date of its signature.

Parties agree as follows:

**Article One
Objective**

The objective of the collaboration between parties are to promote mutual academic cooperation between two parties.

Article Two

Areas of Collaboration

- a) The Parties will jointly develop some or all of the following activities based on their respective academic and educational needs, such as:
 - 1) Collaborative research;
 - 2) Exchange of faculty members and students;
 - 3) Exchange of academic literature and information;
 - 4) Post-Doctoral Program
 - 5) Any other activities to be decided on the basis of mutual agreement by both universities.
- b) This collaboration will be carried out by related study programs as follows:
 - 1) Bachelor of Accounting
 - 2) Master of Accounting
 - 3) Doctoral of Accounting

Article Three

Methods of Cooperation

The implementation of each joint activity set out in this Memorandum of Agreement shall be separately negotiated and determined by both parties. Details of the implementation shall be set forth in a contract to be signed at the appropriate time by representative of both parties

Article Four

Financial Provision

The terms and necessary budget for each program and project will be described in separate documents, which will be prepared subsequent to this Memorandum of Agreement will be signed by both parties prior to the initiation of a cooperative program or project. A program may include one or more projects.

Article Five

Non-Binding Document

- a) This Memorandum of Agreement is not intended to be legally binding document. It is meant to describe the nature and to suggest the guidelines of the cooperation between the Parties as described above.
- b) Nothing shall diminish the full autonomy of either party nor will any constraints or financial obligations be imposed by either upon the other in carrying out the Memorandum of Agreement.

Article Six

Duration and Termination

- a) This Memorandum of Agreement is written in both English and Indonesian The two universities shall keep copies of the Memorandum of Agreement in both languages.

This Memorandum of Agreement becomes effective upon completion of the signatures, valid for a period of 5 (Five) years from the date of signing.

- b) This Memorandum of Agreement is subject to revision or renewal by mutual agreement.

Article Seven

Notices

Any communication under this Memorandum of Agreement will be delivered to the recipient address or electronic mail address or telephone number which is duly acknowledged:

Faculty of Economics and Business, Universitas Brawijaya

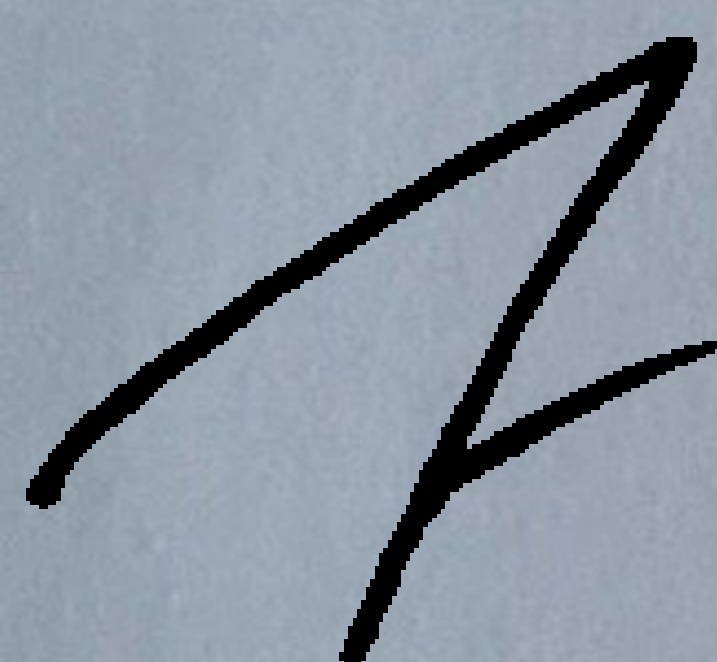
Name : **Abdul Ghofar, SE., M.Si DBA., Ak**
Position : Dean
Phone : +62341-555000 (Hunting), 551396, Fax. + 62341-553834
Email : feb@ub.ac.id

Adam Smith Bussiness School, University of Glasgow

Name : Professor Danture Wickramasinghe, PhD
Position : Chair in Management Accounting and the Director of PhD Programme in Accounting and Finance
Phone : +447837004306
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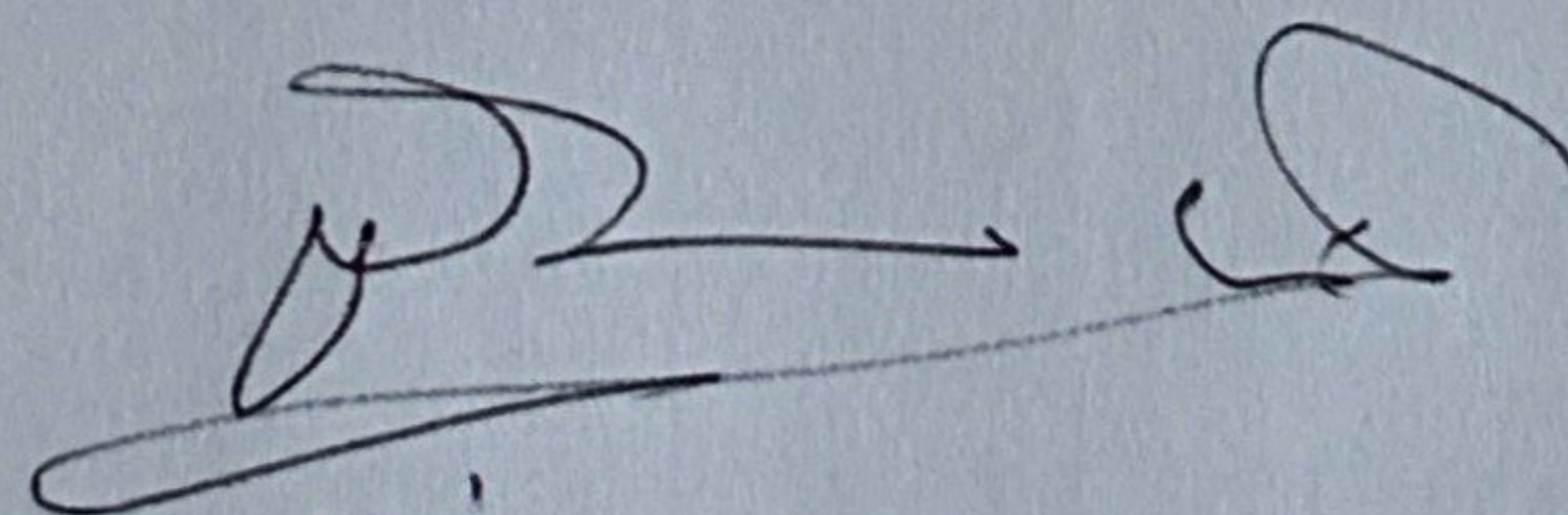
IN ACCEPTANCE OF THE TERMS AND CONDITIONS OF THIS MEMORANDUM OF UNDERSTANDING

Signed for and on behalf of
Faculty of Economics and Business
Universitas Brawijaya



Abdul Ghofar, SE., M.Si., DBA., Ak
Dean

Signed for and on behalf of
Adam Smith Bussiness School,
University of Glasgow



Professor Danture Wickramasinghe, PhD
Professor of Accounting

Date: December 20, 2023

Date: December 20, 2023