



LETTER OF INTENT

on

**Institutional Collaboration in Academic, Research, Conference, and Publication
between**

**The ACCOUNTING RESEARCH INSTITUTE (ARI)
Universiti Teknologi MARA**

and

**The ACCOUNTING DEPARTMENT (AD)
Universitas Mulawarman (UNMUL), Indonesia**

This Letter of Intent has been established between the Accounting Research Institute at the Universiti Teknologi MARA, Malaysia (hereafter referred to as “**ARI**”) whose address is at Level 12, SAAS Building, Universiti Teknologi MARA, 40450, Shah Alam, Selangor, Malaysia.

and

The Accounting Department of the Universitas Mulawarman, East Kalimantan, Indonesia (hereafter referred to as “**AD UNMUL**”) whose address is at the Faculty of Economics and Business, Jl. Tanah Grogot Kampus Gunung Kelua Samarinda, 75119, Kalimantan Timur, Indonesia.

(**ARI** and **AD UNMUL** shall hereinafter be referred to singularly as “**the Party**” and collectively as “**the Parties**” as the case may be)

1. Purpose and Activities

The purpose of this letter is to develop mutually beneficial linkages with respect between **ARI** and **AD UNMUL**. Parties have agreed to explore opportunities in academic, research, conference, and publication for both staff and students through the following activities:

- a) institutional exchange between faculty and staff from each partner institution.
- b) acceptance of postgraduate students of each partner institution for periods of study and/or research.
- c) collaborating in organising and doing joint research programs and projects.
- d) organisation of symposia, conferences, short courses and meetings on research issues.
- e) exchange of information pertaining to developments in teaching, student development and research institutions.
- f) cooperation in any other areas as agreed to by the Parties from time to time.

2. Financial Arrangements:

- a) The Letter of Intent shall not give rise to any financial obligation by one Party to the other.

- b) Each university will commit to develop an understanding of the other university and each university will facilitate the actions of the other university in this regard.

3. Entry into Effect and Duration

This Letter of Intent will become effective on the date of signing for a period of 18 months. By that time, it is expected that this letter will have been replaced by a more lasting agreement or a framework for implementation elaborating on one or more areas listed in Section 1.

4. Notices

Copies of this Letter of Intent will be forwarded to the ARI or the AD UNMUL, Indonesia at the address below. These offices or their equivalent will be signatories to future agreements stemming from this letter as appropriate.

To Universiti Teknologi MARA: Director
Accounting Research Institute
Universiti Teknologi MARA
40450 Shah Alam, Selangor, Malaysia
Attention : Prof Dr Normah Hj Omar
Tel : 603- 5544 4924
Fax :603- 5544 4992
E-mail : normah645@salam.uitm.edu.my

To Universitas Mulawarman: Chairman
The Accounting Department
Universitas Mulawarman, Indonesia.
Attention: Iskandar, SE, M.Si, Ak, CA
Phone: 62-541-738915
Fax: 62-541-738916
Email: iskandar.iskandar@feb.unmul.ac.id

Signed in Kuala Lumpur,

Signature:



Professor Dr Normah Omar
Director
Accounting Research Institute,
Universiti Teknologi MARA, Malaysia.
Date: 2nd May 2018

Signature:



Iskandar, SE, M.Si, Ak, CA
Chairman
The Accounting Department
Universitas Mulawarman, Indonesia.
Date: 2nd May 2018