



**MEMORANDUM OF AGREEMENT
FOR RESEARCH COLLABORATION**

BETWEEN

UNIVERSITAS AIRLANGGA

AND

UNIVERSITI TEKNOLOGI MALAYSIA

This Memorandum of Agreement (hereinafter referred to as "Agreement") is made on this day of....., 2022;

BETWEEN

UNIVERSITI TEKNOLOGI MALAYSIA (hereinafter referred to as "UTM") a university established under the Universities and University Colleges Act 1971 whose official address is at Universiti Teknologi Malaysia, 81310 UTM Skudai, Johor of the one part,

AND

UNIVERSITAS AIRLANGGA (hereinafter referred to as "UNAIR"), a Legal Entity State University based on Government Regulation Republic of Indonesia No. 30 Year 2014 concerning the Statutes of Universitas Airlangga, in this matter represented by the Dean of Faculty of Economics and Business based on Rector's decree No.762/UN3/2020 as of September 2020, of which the address is at Jalan. Airlangga No.4 - 6, Airlangga, Gubeng, Kota SBY, Jawa Timur 60115, Indonesia and shall include its lawful representatives and permitted assigns of the second part.

UNAIR and UTM are hereinafter individually and/or collectively referred to as the "Party" and/or the "Parties" in this agreement.

WHEREAS

- (A) UTM has vast resources in terms of facilities and expertise in research and development in the field of engineering, technology and social science and other areas related thereto.
- (B) UNAIR is an established university with a track record of educational excellence and research and with a dynamic programme of collaborative arrangements with many international counterparts.
- (C) The Parties are desirous to collaborate in research activities under the scheme of SATU Joint Research project and equally funded by the Parties.
- (D) In achieving the abovementioned objectives, the Parties are desirous of formalizing this collaboration by entering into this Agreement subject to the terms and conditions as stipulated herein.

THE PARTIES HEREBY AGREE AS FOLLOWS:

ARTICLE 1
INTERPRETATIONS

The headings contained in this Agreement are solely for the purpose of reference, are not part of the agreement of the Parties and shall not in any way affect the meaning or interpretation of this Agreement.

The following rules of interpretation apply unless the context otherwise requires:

1. The singular includes the plural and vice versa and a gender includes all genders.
2. A reference to a person includes a body corporate, an unincorporated body or other entity and vice versa.
3. A reference to a Section, Article, Schedule or Appendix is to a section or article of or appendix or schedule to this Agreement.
4. A reference to any Party to this Agreement or any other agreement or document includes the party's successors and permitted assigns.
5. A reference to any agreement or document is to that agreement or document as amended, novated, supplemented, varied or replaced from time to time.

The Schedules or Appendices to this Agreement constitute an inseparable part of this Agreement and are binding on the Parties. However, if there should be a conflict between the Schedules or Appendices and this Agreement, the parties shall consult to resolve the inconsistency. However, if such inconsistency cannot be resolved, this Agreement will prevail.

ARTICLE 2
PURPOSE OF THIS AGREEMENT

The purpose of this Agreement is to define:

1. The relationship between the Parties for the performance of the Research Project, the funding of the Research Project of ***“Business Analytics Competencies Among Management Accountants: Comparative Study Between Malaysia and Indonesia”*** (hereinafter referred to as “Project”) and their rights and obligations under this Agreement; and
2. The role and duties of UTM and UNAIR (as defined hereinafter) under this Agreement.

ARTICLE 3
ROLE OF THE PARTIES

1. UNAIR will fund the Research Project by allocating Seventy Million Indonesian Rupiah (IDR 70,000,000) as described in **Appendix I** for the Research Project defined in Article 4.
2. UTM will provide a matching grant of Twenty Thousand Malaysian Ringgit (MYR 20000) to UNAIR.
3. The fund will be released in full amount once both parties sign the agreement.
4. Both parties shall at their discretion, provide technical support and access in the course of carrying out the Research Project, at all reasonable hours.
5. The copyright or patent ownership of the product produced in this project is equal for both parties.
6. Both parties shall be responsible for the performance for carrying out works and investigations under the Research Project as defined and set out in Article 4.
7. Both parties shall jointly publish the research output in reputable scientific journals.
8. The implementation of the project will be supervised by a principal investigator from UTM and a principal investigator from UNAIR. The parties place the following personnel at the disposal of the project:

- Assoc. Prof. Dr. Siti Zaleha Abdul Rasid, Azman Hashim International Business School, Universiti Teknologi Malaysia.
- Dr. Iman Harymawan, Faculty of Economics and Business, Universitas Airlangga, Indonesia.

Any change of the said officers shall be informed to the other party forthwith.

Both parties shall make available to each other from time to time all resources, data and research material related to the Research Project and shall permit identified personnel for both parties' access thereto at all reasonable hours to resource and research centre for the purpose stated in this Agreement.

Upon completion of the Project, both parties shall deliver to each other all research findings, data and any research material in relation thereto within fourteen (14) days from the date of the completion of the Project.

ARTICLE 4

THE RESEARCH PROJECT

1. The Parties agree to carry out the following Research Project as described in **Appendix I** of this Agreement.
2. The details of the Research Project which shall be undertaken by both UTM and UNAIR are attached hereto in **Appendix I**. Such details shall include researchers involved, resources to be supplied by UTM and/or UNAIR, the duration of the research and any other relevant details.

ARTICLE 5

CONFIDENTIAL INFORMATION

1. Access to information on the subject of the research shall be strictly limited by the Parties to the scientific and technical personnel participating in the Research Project defined in **Appendix I**.

2. The Parties shall take all reasonably practicable measure to secure data obtained from the common research and/or from another Party.
3. Except with the other Party's written agreement neither Party shall disclose to any third Party any information obtained from the other Party in any document or correspondence marked 'Confidential' or any trade or business information obtained in confidence from the other Party during a visit to that other's place of business work offices or laboratories in connection with this Agreement.
4. Any such information disclosed by any Party shall be reduced in writing within thirty (30) days of disclosure to the other Party.
5. The obligation in Article 5 shall be in force form the commencement date of this Agreement and after expiry of termination of this Agreement shall remain in force for a period of 1 (one) year except for:
 - a. Information that at the time of disclosure is in the public domain;
 - b. Information that after disclosure is published or otherwise becomes part of the public domain through no fault of the any of parties;
 - c. Information that was in the possession of the party at the time of disclosure and was not acquired from the other party under an obligation of confidentiality;
 - d. Information that a party provides written permission to disclose; or
 - e. Information that is required by law to be disclosed.

ARTICLE 6

PATENTS AND OTHER RIGHTS

1. The Parties agree to notify each other of any invention made by the Research Team in writing within thirty (30) days after receipt of an invention disclosure from the inventor.
2. The Parties shall jointly own all rights to all inventions, including computer software, conceived and reduced to practice solely under this Agreement.
3. UNAIR shall indicate to the UTM in writing, within ninety (90) days of receipt of invention disclosure, whether it wishes to file a patent application on the invention, if applicable, or whether it wishes to register copyrightable material. In case UNAIR waives its rights to file, prosecute, maintain or defend a patent

application or register copyrightable material, or does not respond, in writing, within above-mentioned ninety (90) days, the other Party shall have all rights to file such applications and shall bear all related expenses.

4. The Parties further agree:
 - a. That the names of inventors shall be mentioned, in accordance with legal requirements, in patent filings;
 - b. That their respective personnel cited as inventors shall provide all signatures and satisfy all formalities necessary to the filing, prosecution and maintenance of said patent; and
 - c. That all necessary measures, relative to the personnel participating in the work covered by this Agreement, will be taken to ensure that the inventions generated within said Agreement shall be classified as Research Project-related inventions.
5. Neither Party shall do any act, which might prejudice the novelty of an invention covered by Clause 6.

ARTICLE 7

AGREEMENT PERIOD

This Agreement is deemed to have commenced on the upon signing of the Agreement and thereafter shall continue to in full force for a duration of two (2) years. This Agreement may be renewed by the Parties for such period and on such terms and conditions as may be mutually agreed between the Parties.

ARTICLE 8

TERMINATION

1. This Agreement may be terminated at any time by mutual consent of the Parties, provided that such consent to terminate is in writing and is signed by each of the Parties.
2. This Agreement may be cancelled by either of the parties in the event of non-performance of one or several of the obligations contained in the agreement's various clauses. Such termination becomes effective ninety (90) days after the

dispatch of a certified letter with return receipt, explaining the reasons for the complaint, unless within this time period the non-performing Party has satisfied his obligations or provided evidence of a hindrance resulting from force majeure. The exercise of this termination right does not exonerate the non-performing Party from fulfilling its contractual obligations until the date the cancellation came into effect nor of damages that may have been suffered by the complainant because of the early termination of the Agreement.

ARTICLE 9

DISPUTES, PROPER LAW AND JURISDICTION

1. Any difference or dispute arising out of the interpretation, implementation or application of the provisions of this agreement will be settled amicably by mutual consultation or negotiation between the Parties without reference to any third party or international tribunal.
2. If legal action emerges in regard to this MoA, both sides agree to resolve it based on applied regulations in the country where legal action originates, so long as those regulations do not violate the laws of the other country.

ARTICLE 11

LIMITATION OF LIABILITY

Notwithstanding any other provisions of this Agreement, neither Party shall be liable to the other in contract, tort (including negligence) in respect of any loss, damage or claim howsoever arising and whether or not caused by negligence, for loss of profits (actual or anticipated), loss of the use of capital or revenue, facilities downtime, loss by reason of shutdown (partial or complete) of operations, non-operation or increased expense of operation through delays or otherwise, costs of money, claims of customers or any consequential loss or damage.

ARTICLE 12
FORCE MAJEURE

Neither Party shall be liable to the other Party for any loss or cost or otherwise for any delays and/or failure in the performance of any or all of their respective obligations hereunder, if such delay and/or failure is due to force majeure which shall mean unforeseeable events caused beyond the reasonable control and without the fault of negligence of the Parties and could not have been prevented or overcome by the exercise of due diligence by the said Party including but not limited to, occurrence of consequences arising out of the Acts of God, public enemies, forces of nature, fire, lightning, rebellion, tempest, riots, civil commotion, authority of law (including but not limited to, the withdrawal of any governmental authorisation required by either Party to carry out the terms of this Agreement and issuance of a directive from any relevant authority which is competent to do so to cease carrying out the terms of this Agreement), either Party hereto may elect by notice in writing to determine this Agreement and thereupon all claims hereunder except those which have arisen prior to the date of such election shall be at an end.

ARTICLE 13
MISCELLANEOUS

1. Relation of the Parties

The Parties to this Agreement acknowledge that, pursuant to the terms and conditions of this Agreement, each of them is no more than the independent contractor of the other Party to this Agreement. This Agreement shall not constitute any Party the legal representative or agent of the other, nor shall any Party have the right or authority to assume, create or incur any liability or obligation of any kind express or implied, against or name or on behalf of any other Party.

2. Injunctive Relief

The Parties acknowledge that any material breach of any provisions of Article 5 and 6 of this Agreement would entail irreparable injury to the other Party of this

Agreement or its Affiliates and that in addition to other remedies, this Party and its Affiliates shall be entitled to injunctive relief issued by any court or competent jurisdiction restraining any breach of the Party and those with whom it is in active concert, and other equitable relief to prevent any such actual, intended or likely breach, pending arbitration pursuant to Article 11.

3. Successors and Assigns

This Agreement and the rights and obligations hereunder shall be binding upon and shall inure to the benefit of the Parties and their respective successors and permitted assigns; provided, however, that except as otherwise expressly provided herein this Agreement may not be assigned nor transferred, either in whole or in part, by operation of law or otherwise by a Party, without prior written consent of the other party.

4. Amendment, Modification and Waiver

This Agreement may be amended, modified or supplemented only by written agreement of the Parties. Either Party hereto may waive compliance by the other Party with any term or provision hereof only by an instrument in writing. The waiver by either Party hereto of a breach of any term or provision of this Agreement shall not be construed as a waiver of any subsequent breach. The failure by either Party to enforce at any time or for any period any one or more of the terms or conditions of this Agreement shall not be a waiver of them or of the right at any time subsequently to enforce all the terms and conditions of this Agreement.

As further assurance, should either Party request an amendment to this Agreement in light of changed circumstances affecting such Party, the Parties agree to negotiate in good faith in order to reach agreement on such amendment.

5. Legal Enforceability

Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such

prohibition or unenforceability without invalidating the remaining provisions hereof. Any such prohibition or unenforceability shall not invalidate or render unenforceable such provision in any other jurisdiction. The extent provided always that it is the intention of the Parties that any provision herein shall be read and interpreted in the widest possible sense to the extent permitted by law and to include such implied terms as may be necessary to render the provision enforceable. Any mandatory provision of law applicable to this Agreement shall not, insofar as possible, invalidate or render unenforceable any other provision thereof to the extent that such provision may be construed in a manner which is consistent with such provision of law.

6. Entire Agreement

This Agreement, including the annexes, schedules and exhibits and the agreements and other documents referred to herein and incorporated herein by reference, constitutes the entire agreement between the Parties with respect to the subject matter thereof and shall supersede all previous agreements, negotiations, commitment and writings with respect to such subject matter.

7. Notices

All notices, demands, requests and consents hereunder shall be in writing and shall be deemed to have been duly given, at the time of delivery, if delivered, or after forty-eight (48) hours from the time of mailing, if mailed by registered or certified mail and addressed to:

a. If to UNAIR:

To : Faculty of Economics and Business, Universitas Airlangga

Address : Faculty of Economics and Business, Campus B Jl. Airlangga 4,
Surabaya, 60286, East Java - Indonesia

Attention : Dean

Tel. : +6031 5033642, 5036584, 5049480, 5044940

Fax : +6031 5026288

e-mail : dian.agustia@feb.unair.ac.id

b. If to UTM:

Universiti Teknologi Malaysia

Azman Hashim International Business School (AHIBS)

Level 10, Menara Razak

Universiti Teknologi Malaysia Kuala Lumpur

Jalan Sultan Yahya Petra

54100 Kuala Lumpur.

Telephone No. : +603-21805050

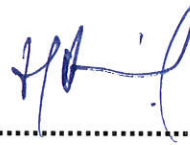
Fax No. : +603-21805608

[End of Terms and Conditions]

IN WITNESS WHEREOF, the parties hereto execute this Agreement by its duly authorized officer, on the date and year first written above.

Signed by
for and on behalf
UNIVERSITI TEKNOLOGI MALAYSIA

Signed by
for and on behalf
UNIVERSITAS AIRLANGGA



.....
PROF. DATUK. TS. DR. AHMAD FAUZI ISMAIL

.....
PROF. DR. MOHAMMAD NASIH

Vice-Chancellor

Rector

In the presence of:

In the presence of:



.....
ASSOC. PROF. DR ROSMINI OMAR

.....
PROF. DR DIAN AGUSTIA

Dean of Azman Hashim International
Business School

Dean of Faculty of Economics and
Business

Appendix I

1. Project Title

Business Analytics Competencies Among Management Accountants: Comparative Study Between Malaysia and Indonesia.

2. Executive Summary

Industrial revolution 4.0 provides new challenges and opportunities for business. The accountant is one of the professions with a higher chance of being replaced by machines using artificial intelligence. Therefore, there are many discussions on how management accountants (MA) can improve their contribution to the business. One of the possibilities is by broadening their competencies on analysis. Their skillset needs to change to adjust to the new role technology and analytics play in the profession. Nowadays, business analytics competencies and information technology skills are considered a must-have capability for the MA profession. However, it is unclear whether management accountants have this skill set. Hence, this study aims to examine the impact of big data on management accounting and the business analytics competency skills among them to answer whether or not a skills gap exists. Malaysia and Indonesia are developing countries that are currently leveraging digital technology to enhance organizational performance. This study will be conducted using a survey-based and text analysis methodology. Questionnaires will be distributed to the Chartered Institute of Management Accountants (CIMA) members of Malaysia and Indonesia. CIMA members' profiles published on a business social network LinkedIn will be used as a data source for studying business analytics competency and IT skills. A text analytics approach will be conducted to discover patterns out of the semi-structured data, and a gap analysis will be conducted. This study will provide an insight into how management accountant competencies will fit with the demand to play a significant role in the digital age. By doing a comparative study between Indonesia and Malaysia, we will provide more comprehensive suggestions on the required competencies of the management accountant to contribute to the business in the digital age that is important for sustainable economic growth and decent employment for all (SDG 8).

3. Project Team – UTM

Name	Role	Organization
Assoc. Prof. Dr. Siti Zaleha Abdul Rasid	Leader	UTM
Assoc. Prof. Dr. Siti Sophiayati Yuhanis	Member	UTM
Assoc. Prof. Dr. Rohaida Basiruddin	Member	UTM
Assoc. Prof. Dr. Rossilah Jamil	Member	UTM
Dr. Noor Hafizah binti Hassan	Member	UTM

4. Project Team – UNAIR

Name	Role	Organization
Dr. Iman Harymawan	Leader	UNAIR
Prof. Dr. Mohammad Nasih	Member	UNAIR

5. Project Cost

The total amount of the research project expenditure is MYR20000 at UTM and UNAIR respectively. UNAIR will award UTM an amount of IDR70000 based on the research expenditure and in return UTM will provide a matching grant of MYR20000 to UNAIR.

6. Project Duration

2 years (1st November 2021 – 31st October 2023)

7. Description of work and role of both parties

UTM:

- i. To do a literature review on Big Data, the Role of Management Accountants and Business Analytics competencies and IT skills.
- ii. To prepare the draft of the questionnaire.
- iii. To conduct pre-test and pilot test of the questionnaire in Malaysia.
- iv. Data collection in Malaysia.
- v. Data Analysis.
- vi. Joint publication with PI in UNAIR.
- vii. Preparation of the final report.

UNAIR

- i. To do a literature review on the impact of Big Data on Management Accounting and a review on the text mining approach for content analysis.
- ii. To prepare the draft of the questionnaire.
- iii. To conduct pre-test and pilot test of the questionnaire in Indonesia.
- iv. Data collection in Indonesia.
- v. Text analysis on the business analytics competencies and IT skills.
- vi. Joint publication with PI.
- vii. Preparation of the final report.

8. Research Project Schedule

Work Name	Start Date	End date	Duration
Literature review	1/11/2021	31/01/22	3 months
Development of Questionnaire	1/2/2022	31/3/22	2 months
Pre-testing and Pilot testing	1/4/2022	31/5/22	2 months
Data Collection – Survey in Malaysia and Indonesia	1/6/2022	31/8/22	3 months
Text Mining from LinkedIn Profile	1/9/2022	30/11/22	3 months
Quantitative Data Analysis	1/12/2022	31/1/23	2 months
Text Analysis	1/2/2023	30/4/23	3 months
Joint Publication	1/5/2023	31/7/23	3 months
Preparation of final report	1/8/2023	31/10/23	3 months