

IMPLEMENTATION ARRANGEMENT

**Faculty of Management Science  
Lampang Rajabhat University (LPRU)  
(Thailand)**

WITH

**Accounting Department  
Faculty of Economics and Business  
Universitas Pattimura (Unpatti)  
(Indonesia)**

ABOUT

Implementation

***Education, Sharing Knowledge, Mini-Seminar and Industrial Visit***

Reference Number:

On Thursday, April 25, year two thousand and twenty-four (25-04-2024) in  
Lampang, the undersigned:

1. Dr. Nusara Sangaram : Dean of the Faculty of Management Science Lampang Rajabhat University (LPRU), which is addressed on 119 Moo 9 Chompoo, Muang, Lampang 52000, hereinafter referred to as the FIRST PARTY;
2. Dr. J. Gasperz, SE, M.Si, AK, CA : The Head of Accounting Department in this case acting for and on behalf of Accounting Department of the Faculty of Economics and Business Universitas Pattimura (Unpatti), which is addressed on Jl. Ir. M. Putuhena Poka-Ambon Campus.

Ambon Bay, Ambon, Maluku  
97233, hereinafter referred to as  
the SECOND PARTY;

Based on the above matters, the PARTIES (FIRST PARTY AND SECOND PARTY) agreed to make an Implementation Arrangement (hereinafter referred to as Implementation Arrangements) based on the Memorandum of Understanding Number: 67/UN13/LN/2017, with the following provisions.

The Parties (First Party and Second Party shall be carried out through any one or more of the following activities or programs as mutually agreed to by the parties:

- **Implementation of collaboration in the field of education and research:**
  - ✓ Carry out activities in the form of mini seminars on Tourism of Archipelago Region in Maluku; The Challenge and its direction, as well as Tourism in Lampung.
  - ✓ Conducting sharing knowledge regarding relevant science and competency
  - ✓ Industrial Visit and Short- Lecture in Dhanabadee Ceramic Factory and Museum

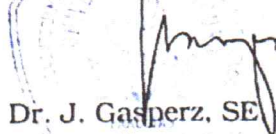
This agreement is made and signed by the PARTIES in 2 (two) original copies, with sufficient stamp duty for each PARTIES.

(FIRST PARTY)



Dr. Nusara Sangaram

(SECOND PARTY)



Dr. J. Gasperz, SE, M.Si, AK, CA