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EDUCATION

- May 2014 **PhD in Management, Boston University**
Major: Accounting
Dissertation topic: Auditor-Client Distance: Determinants and Implications for Audit Quality
- Dec 2007 **Master of Accountancy, the George Washington University (GPA 4.00)**
- Feb 2001 **Bachelor of Business Administration (B.B.A.), Thammasat University, Thailand (GPA 3.80)**
Major: Accounting
Minor: Management Information System

WORK EXPERIENCE

- Summer 2017 **Visiting Scholar** under Professor Dr. Krishnagopal Menon and **Lecturer**, AC221 Financial Accounting, Boston University
- 2015 – Current **Director**, Bachelor of Accountancy (International Program), International College, University of the Thai Chamber of Commerce
Management Committee, School of Accountancy, University of the Thai Chamber of Commerce
- 2014 – Current **Research Fellow**, Research Institute for Policy Evaluation and Design (RIPED)
Lecturer, School of Accountancy and International College, University of the Thai Chamber of Commerce
- Managerial Accounting (Global MBA Program, Yangon, Myanmar – Graduate level)
 - Auditing (International Program, Honor Program – Undergrad level)
 - Corporate Governance (International Program – Undergrad level)
 - Advanced Accounting II (International Program and Honor Program - Undergrad level)
 - Seminar in Auditing (E-Learning Program – Second Degree for Professionals)
 - Auditing Simulation Games (Thai Program – Undergrad level)
 - Financial Information Disclosure Governance Control and Ethics (Thai Program – Master of Accountancy Program)
- 2009 - 2014 **Teaching Assistant**, Boston University
- Financial Statement Analysis (AC 414/814)
 - Intermediate Accounting II (AC 348/848)
 - Financial Reporting and Control (AC 710/711) for International MBA, Evening MBA, and Full-time MBA
- Summer 2012 **Lecturer**, AC221 Financial Accounting, Boston University

Fall 2010 - Spring 2011 **Program Assistant**, LG Global CFO Program, Boston University

Jan 2008 – Aug 2008 **Assurance and Advisory Business Service Staff**, Ernst & Young, Virginia, USA

- Performed audit works for an international organization, an independent agency of the United States government, and a not for profit genomics research institute

Dec 2003- Jan 2005 **Senior Tax Auditor**, Ernst& Young Corporate Services Limited, Bangkok, Thailand

- Reviewed annual and half-year tax computations for multinational companies
- Analyzed tax provisions for a due diligence project for one of Thailand's largest banks
- Inspected special tax issues concerning Corporate Income Tax, Value Added Tax, Personal Income Tax, for a large multinational consumer product company.
- Organized a tax seminar for Metropolitan Waterworks Authority concerning tax effects resulting from transforming to a public company
- Gave advice to both local and international clients on compliance with respect to Thai Tax Laws
- Answered questions about tax matters for auditors

Apr 2001- Nov 2003 **Senior Assistant Auditor**, Ernst & Young Office Limited, Bangkok, Thailand

- Served as a team leader for several audit teams. Clients included Thailand's first electric train company, a leading finance company, and one of the largest furniture manufacturing companies.
- Gave advice to both local and international clients on proper accounting and compliance with respect to Thai Tax Laws
- Identified clients' internal control weaknesses and suggested ways to improve
- Performed special audit projects such as cash monitoring and personal debt restructuring
- Supervised and evaluated performance of junior staff

Mar 2000- Apr 2000 **Summer Internship Student**, PriceWaterHouseCoopers (PWC), Bangkok, Thailand

ACHIEVEMENT

- Certified Public Accountant (CPA), Thailand

PUBLICATION

- **Multiple Restatements and Internal Control Weaknesses**, with Ling Lin, Internal Auditing, November/December 2015 (Infotrieve Database)
- **The Effect of Multiple Restatements on Audit Fees**, with Nopmanee Tepalagul, Journal of Accounting Professions, September 2016 (TCI Tier 1)
- **Sufficient Economy and Accounting Research**, with Nopmanee Tepalagul, Journal of Accounting Professions, December 2018 (TCI Tier 1)
- **The Relationship Between Corporate Social Responsibility Performance and Financial Performance of Listed Companies in Thailand**, with Sukanya Rukphanichmanee, NIDA Business Journal, November 2019 (TCI Tier 1)

RESEARCH FUNDING

- **The Impact of Auditor Expertise and Client Influence on Audit Quality: An Individual Auditor Level Analysis**, with Dr. Sukanya Rukphanichmanee, sponsor: Federation of Accounting Professions under the Royal Patronage of His Majesty the King
- **Corporate Social Responsibility Performance and Firm Financial Performance: Evidence From Thailand**, with Dr. Sukanya Rukphanichmanee, sponsor: The Stock Exchange of Thailand

- **Corporate Social Responsibility Data Collection**, with Dr. Sukanya Rukphanichmanee, sponsor: The Stock Exchange of Thailand
- **The Study of Audit Adjustments and the Relationship between Characteristics of Financial Statement Preparers and Audit Adjustments**, with Dr. Sukanya Rukphanichmanee, sponsor: The Security and Exchange Commission of Thailand (SEC)

PAPER PRESENTATION

- **Multiple Restatements and Audit Quality**, American Accounting Association (AAA) Northeast Region 2011, White Plains, New York.
- **Auditor-Client Distance: Determinants and Implications for Audit Quality**, American Accounting Association (AAA) Audit Midyear 2015, Miami, Florida