

---

**Witchulada Vetchagool, Ph.D.**  
**Assistant Professor**  
**Department of Accountancy**  
**Faculty of Business Administration and Accountancy**

[witchulada@kku.ac.th](mailto:witchulada@kku.ac.th)  
Qualification: Scholarly Academic (SA)

---

**Academic Background**

Ph.D. University of Hull.  
M.B.A. Kasetsart University.  
B.Acc Khon Kaen University.

**Professional Memberships**

An Accountant: Federation of Accounting Professions, N/A

**Work Experience**

**Teaching**

**Courses Taught**

**Courses from the Teaching Schedule:** BASIC KNOWLEDGE OF BUSINESS ADMINISTRATION, COST MANAGEMENT, MANAGEMENT ACCOUNTING, PRELIMINARY PRINCIPLE OF ACCOUNTING, PRELIMINARY PRINCIPLES OF ACCOUNTING, RESEARCH METHODOLOGIES IN ACCOUNTING, SEMINAR IN MANAGERIAL ACCOUNTING, SEMINAR IN MANAGERIAL ACCOUNTING, TAXATION FOR ACCOUNTING PROFESSION, TAXATION II

**Other courses taught:**

**Doctoral :**

Quantitative research methodology  
Business and research ethics  
Qualitative research methodology  
Advanced statistical analysis I

**Master :**

Accounting research methodology  
Accounting research in practices  
Independent study  
Thesis

**Bachelors :**

Preliminary Principles of Accounting (in English)  
Cost management (in English)  
Intermediate Accounting  
Accounting II  
Management Accounting  
Seminar in Managerial Accounting  
Taxation II  
Tax Planning  
Taxation for Accounting profession

**Teaching Schedule**

Term	Course	Sec	Course Title	Cr	Enroll	Total	Session	Campus	Eval	Grade	Dist	TR%
2019/semester1	MAcc917101	SEC01	RESEARCH METHODOLOGIES IN ACCOUNTING	3	7	21						0.33%

2019/semester1	PhD907101	SEC02	BASIC KNOWLEDGE OF BUSINESS ADMINISTRATION	3	2	6						0.14%
2019/semester1	PhD907101	SEC02	BASIC KNOWLEDGE OF BUSINESS ADMINISTRATION	3	2	6						0.14%
2019/semester1	PhD907101	SEC02	BASIC KNOWLEDGE OF BUSINESS ADMINISTRATION	3	3	9						0.14%
2019/semester1	PhD907101	SEC02	BASIC KNOWLEDGE OF BUSINESS ADMINISTRATION	3	3	9						0.14%
2019/semester1	BAcc966232	SEC02	COST MANAGEMENT	3	55	165						1%
2019/semester1	MAcc917892	SEC01	SEMINAR IN MANAGERIAL ACCOUNTING	3	5	15						0.4%
2019/semester1	BAcc912701	SEC01	TAXATION FOR ACCOUNTING PROFESSION	3	60	180						0.5%
2019/semester1	BAcc966232	SEC01	COST MANAGEMENT	3	55	165						1%
2019/semester1	BAcc912701	SEC02	TAXATION FOR ACCOUNTING PROFESSION	3	60	180						0.5%
2019/semester1	BAcc911101	SEC01	PRELIMINARY PRINCIPLE OF ACCOUNTING	3	40	120						0.26%
2019/semester2	BAcc912112	SEC01	MANAGEMENT ACCOUNTING	3	75	225						1%
2019/semester2	BAcc966371	SEC01	TAXATION II	3	55	165						0.5%
2019/semester2	BAcc966371	SEC02	TAXATION II	3	55	165						0.5%
2019/semester2	BAcc911111	SEC12	PRELIMINARY PRINCIPLES OF ACCOUNTING	3	37	111						0.27%
2019/semester2	BAcc912112	SEC06	MANAGEMENT ACCOUNTING	3	75	225						1%
2019/semester2	BAcc966493	SEC01	SEMINAR IN MANAGERIAL ACCOUNTING	3	35	105						0.4%
<b>Totals</b>				<b>51</b>	<b>624</b>	<b>1,872</b>						

### Intellectual Contributions

**Intellectual Contributions Grid:** 1973 through 2023

Category	BDS	AIS	TLS	Total
Articles in Peer-Reviewed Journals	6	3		9
Articles in Peer-Reviewed Journals (in Press)		2		2
Publications in Conference Proceedings (Refereed)	7	1		8
Grants - Funded (both refereed and non-refereed)	1			1

Totals	14	4	18
--------	----	---	----

## Refereed Articles

### Applied or Integrative/application Scholarship

Vetchagool, W., & Buttarat, R. (in press, 2023). The effects of CFO characteristics and historical financial performance on the adoption of advanced costing practices: Evidence from Thai listed companies. *Journal of Business, Economics and Communications*, 18 (3).

Vetchagool, W., & Buttarat, R. (in press, 2023). The Relationship between Costing Practices and Benefits: A Case Study of Listed Companies in the Stock Exchange of Thailand. *Business Review Journal*, 15 (1).

Prasaersom, K., Vetchagool, W., & Sangchan, P. (2019). Problems in Implementing the Financial Application for Financial Management, Budgeting, and Accounting of the National Anti-Corruption Commission Office. *KKBS Journal of Business Administration and Accountancy*, 3 (3).

### Basic or Discovery Scholarship

Murshed, M., Ahmed, R., Al-Tal, R., Kumpamool, C., & Vetchagool, W. (2023). Determinants of financial inclusion in South Asia: The moderating and mediating roles of internal conflict settlement. *Research in International Business and Finance*, 64 (January 2023).

Vetchagool, W. (2023). The Effect of Intellectual Capital on Firm Profitability and Efficiency: Evidence from Thai Listed Companies in the Agriculture and Food Industry. *Asia Social Issues*, 16 (1), 1-19.

Vetchagool, W. (2022). Board Diversity and Intellectual Capital: An Analysis of Thai Listed Agriculture and Food Companies. *KKBS Journal of Business Administration and Accountancy*, 6 (2), 130-150.

Thongpracha, K., & Vetchagool, W. (2022). A Review of Strategic Management Accounting Techniques in Thailand. *KKU Research Journal of Humanities and Social Sciences (Graduate Studies)*, 10 (2), 15-32.

Vetchagool, W., Augustyn, M., & Tayles, M. (2021). ISO 9000, Activity Based Costing and organizational performance. *Total Quality Management & Business Excellence*, 32 (3-4), 265-288.

Vetchagool, W., Augustyn, M., & Tayles, M. (2020). Impacts of activity-based costing on organizational performance: Evidence from Thailand. *Asian Review of Accounting*. Emerald Group Publishing, 28 (3), 329-349.

## Refereed Proceedings

### Applied or Integrative/application Scholarship

Buttarat, R., & Vetchagool, W. (2021). Competitive advantage strategies and the adoption of costing prices. *The 8 th National Conference on Business Management and Innovation 2021*, 135-144.

### Basic or Discovery Scholarship

Vetchagool, W., & Tongsrisk, H. (2019). Project-Based Learning and the Improvement of Accounting Skills at an Early Learning Stage: A Case Study in Thailand. *53rd International Business Research Conference, Monash Conference Centre, Melbourne CBD, Australia. 21-22 November 2019.*

Thaiyindee, W., Sutthachai, S., & Vetchagool, W. (2019). The Relationship between Motivation and Compliance with Internal Control System of Staff in Subdistrict Administration Organization in Surin Province. *Faculty of Liberal Arts Mahidol University, Salaya, Nakhon Pathom. 10 June 2019.*

Somboon, J., & Vetchagool, W. (2019). Implementing ABC Analysis for Warehouse Layout: A Case Study of Rubber Parts Industry. *The 3rd National Conference on Education in the Digital Era: Challenges for Humanities and Social Sciences, Faculty of Liberal Arts Mahidol University, Salaya, Nakhon Pathom. 10 June 2019.*

khamsaen, J., Bootvong, P., & Vetchagool, W. (2018). The benefits that users of the financial statements expect and receive from the new auditor's report. *The 6th KU CSC National academic conference. Kasetsart University, Sakon Nakhon. 24 November 2018..*

Tongsrisk, H., & Vetchagool, W. (2018). The development of accounting knowledge using Project-Based Learning. *The 3rd KU SRC ANNUAL CONFERENCE, Kasetsart University, Si Racha, Chonburi. 30 August 2018.*

Sutthachai, S., Aungvaravong, C., Kongchan, P., & Vetchagool, W. (2018). Desired graduates' characteristics from Master of Accountancy program according to Thai qualifications framework for higher education (TQF: HED). *The International and National Conference on Business Administration and Accountancy (INCBA 2018), Khon Kaen. 22-23 February 2018.*

Sirikumpeng, N., Kongchan, P., & Vetchagool, W. (2017). Using and Demand of Accounting Information for Education Institution Management. *The 9th National conference on administration and management, Faculty of Management Sciences, Prince of Songkla University. 1 July 2017.*

## Grants

### Other

2018: Vetchagool, W. Application of Activity-Based Costing for student-cost allocation in a higher Education: case study of Faculty of business administration and accountancy, Co-Principal Investigator, Research Funding of KKBS.

## **Service**

### **Service to the Profession**

#### **Invited Lecture**

2018: Systematic literature review, Ubon Ratchathani university (National).

#### **Member: Committee/Task Force**

2019: Annual National Conference on Business and Accounting (NCBA) 2019, Bangkok, Thailand. (National).

2018: The International and National Conference in Business Administration and Accountancy 2018 (INCBAA), Khon Kaen, Thailand. (International).

2017: The 7th International Business Management Research Conference 2017, Chiang Mai, Thailand. (National).

**Last updated by member on 15-May-23 (07:40 PM)**