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**Napaporn Likitwongkajon, D.B.A.**  
**Associate Professor**  
**Department of Accountancy**  
**Faculty of Business Administration and Accountancy**

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Qualification: Scholarly Academic (SA)

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### **Academic Background**

D.B.A. Khon Kaen University.

M.Acc. Chulalongkorn University.

B.B.A.(Accounting) Sukhothai Thammathirat Open University.

B.B.A (Finance) Khon Kaen University.

### **Work Experience**

#### **Work Experience**

Committee of Bachelor of Accountancy Program, Faculty of Business Administration and Accountancy. Khon Kaen University. (2015 - Present), Khon Kaen, Thailand.

Associate Dean for Academic Affairs, Faculty of Business Administration and Accountancy. Khon Kaen University. (2018 - 2021), Khon Kaen, Thailand.

Head of Accounting Department, Faculty of Business Administration and Accountancy. Khon Kaen University. (2016 - 2017), Khon Kaen, Thailand.

-, Government Savings Bank (January, 1999 - January, 2000), Mahasarakham, Thailand.

-, Siam City Cement Public Company Limited (January, 1997 - January, 1999), KhonKaen, Thailand.

### **Teaching**

#### **Courses Taught**

##### **Bachelor Degree**

Preliminary Principles of Accounting

Financial Report Analysis

Intermediate Accounting

Advanced Accounting I

Managerial Accounting

Principles of Modern Management

Accounting Theory

Internal Audit and Internal Control

##### **Master' s Degree**

Basic Knowledge of Business Administration

Managerial Finance

Fundamentals of Managerial Accounting

Managerial Accounting

### **Intellectual Contributions**

#### **Refereed Articles**

### **Applied or Integrative/application Scholarship**

- Likitwongkajon, N., & Vithessonthi, C. (2024). Foreign investments and firm risk: Evidence from Germany. *Global Finance Journal*, 59, 1-17.
- Suwansin, N., Likitwongkajon, N., & Sangchan, P. (2024). Do Reported Intangible Assets Create a Better Information Environment? *Global Business and Finance Review*, 29 (4), 55 - 69.
- Likitwongkajon, N., & Vithessonthi, C. (2023). Internationalization and Firm Performance. *Global Finance Journal*, 56, 100753.
- Sangchan, P., Ruangcharoentham, P., & Likitwongkajon, N. (2023). The managerial ownership and dividend payout. *ABAC Journal*, 43 (2), 12-24.
- Likitwongkajon, N., & Vithessonthi, C. (2022). Internationalization, foreign exchange exposure and firm risk. *International Review of Financial Analysis*, 83 (102334).
- Likitwongkajon, N., & Vithessonthi, C. (2021). The short- and long-run effects of foreign investments on firm performance: Evidence from Asia Pacific. *Research in International Business and Finance*, 75 (5), 366-385.
- Likitwongkajon, N., & Sangchan, P. (2021). THE COST OF DEBT CAPITAL AND DIVIDEND PAYOUTS: EVIDENCE FROM THAILAND. *ABAC Journal*, 41 (3), 243-263.
- Likitwongkajon, N., & Vithessonthi, C. (2020). Do Foreign Investments Increase Firm Value and Firm Performance? Evidence from Japan. *Research in International Business and Finance*.
- Likitwongkajon, N., & Sangchan, P. (2020). The Cost of Debt Capital and Dividend Payouts: Evidence from Thailand. *ABAC Journal. Forthcoming*, 243-263.
- Aungvaravong, C., Yanakitkul, P., & Likitwongkajon, N. (2019). The Cost Benefit Analysis of the New Developing Product from Organic Rice. *Revista Inclusiones*, 6 (2), 54-82.
- Likitwongkajon, N., & Noppaisit, N. (2019). Financial Distress Prediction through the Combination of Cash Flow Components of Listed Companies in the Stock Exchange of Thailand. *Nida Business Journal*, 25 (2), 26-50.
- Likitwongkajon, N., & Sutthachai, S. (2019). Colonialism Influence on Accounting Practices in ASEAN Countries regarding Earnings Management Strategy Classification. *International Journal of Business and Society (IJBS)*, 20 (1), 125-150.
- Luckanapisaste, S., Sutthachai, S., & Likitwongkajon, N. (2019). The Relationship between Management's Stock Options and Firm's Profitability. *Journal of Accounting Professions*, 15 (47), 32-48.
- Luckanapisaste, S., Sutthachai, S., & Likitwongkajon, N. (2019). The Relationship between Management's Stock Options and Firm's Profitability. *Journal of Accounting Profession*, 15 (47), 32-48.
- Likitwongkajon, N. (2019). Determinants of dividend payment: Evidence from the Stock Exchange of Thailand. *Journal of Business, Economics and Communications*, 14 (1), 122-135.
- Sutthachai, S., & Likitwongkajon, N. (2018). The Relationship between Village Funds' Corporate Governance and their Financial Performance in Khon Kaen Province. *WMS Journal of Management*, 7 (3), 99-113.
- Kaewhanam, K., Sutthachai, S., & Likitwongkajon, N. (2017). The Relationship Between Corporate Governance Scored By Thai Institute Of Directors And Corporate Performance Among Thai Listed Companies. *WMS Journal of Management*, 6 (1), 44-53.
- Likitwongkajon, N., & Sutthachai, S. (2015). Does IFRS Adoption Mitigate Earnings Management? Evidence from an Emerging Market. *UTCC International Journal of Business and Economics*, 7 (2), 47-72.
- Likitwongkajon, N. (2012). Are We Walking Hand in Hand? The Case of AEC: Accounting Harmonization in Measurement Practices. *GMSARN International Journal*, 6 (4), 135-142.
- Likitwongkajon, N. (2009). Revenue recognition for Real Estate Companies. *Academic Service Center Journal*, 17 (1-4), 44-49.
- Likitwongkajon, N. (2008). The valuation of assets and their impact on financial analysis. *Journal of Accounting Professions*, 5 (12), 84-95.
- Likitwongkajon, N., & Trongmateerut, P. (2008). Factors Affecting Decisions in Using Accounting Software by Business Entities in Khon Kaen. *UTCC Journal*, 28 (1), 33-47.
- Likitwongkajon, N. (2008). Profit Planning by Break- Even Points. *Academic Service Center Journal*, 16 (1), 24-29.
- Sutthachai, S., & Likitwongkajon, N. (2008). Assessing financial performance of Village Funds in Khon Kaen. *KKU*

*Research Journal of Humanities and Social Sciences (Graduate Studies)*, 13 (11), 1257-1272.

Likitwongkajon, N. (2005). Effects of Cooperative Learning Approaches on Principles of Accounting I. *Journal of learning and teaching innovation*, 2 (3), 12-23.

## Refereed Proceedings

### Basic or Discovery Scholarship

Likitwongkajon, N., & Vithessonthi, C. (2019). Foreign Investments and Firm Performance: Evidence from Asia. *Paper presented at the 21st Malaysian Finance Association Conference 2019, Selangor, Malaysia. (Sunway University, July 31-August 1)*.

Likitwongkajon, N., & Sutthachai, S. (2019). Do management in different industries apply earnings management strategies differently? *Paper presented at the 19th Asian Academic Accounting Association Annual Conference 2019, Seoul, Korea. (Asian Academic Accounting Association, November 24-26)*.

Aungvaravong, C., Yanakitkul, P., & Likitwongkajon, N. (2019). The Cost Benefit Analysis of Organic Rice Pudding, the New Developing Product from Organic Broken-Milled Rice in Thailand. *Proceeding for the International Conference on Business Management Public Policy, Social Science and Entrepreneurship (BMPP) - January 26-27, 2019. Athens, Greece: European Social Science Foundation*.

Likitwongkajon, N., & Sutthachai, S. (2018). EARNINGS MANAGEMENT STRATEGY: THE CASE OF AEC. *Proceeding for the SIBR 2018 Osaka Conference on Interdisciplinary Business & Economics Research (pp. s18-062). Osaka, Japan: Society of Interdisciplinary Business Research (SIBR)*.

Likitwongkajon, N., & Vithessonthi, C. (2018). Industry Conditions, Corporate Internationalization and Performance: Evidence from Europe. *Proceeding for the AIB 2018. Minneapolis, USA: Academy of International Business (AIB)*.

Ruangcharoentha, T., & Likitwongkajon, N. (2018). Managerial Ownership and Dividend Payout Ratio. *Proceedings of the KU CSC The 6th National Conference Innovation and Technology for Quality of Life and Sustainable Society (pp. 872-886). Sakon-Nakhon, Thailand: Kasetsart university Chalermphrakiat Sakon-Nakhon Campus. (November 24)*.

Boonho, P., Likitwongkajon, N., & Sutthachai, S. (2018). The Impact of TFRS 8 on the Segment Disclosure of Listed Companies in SET100. *Proceedings of the 10th National Conference on Administration and Management. Songkla, Thailand: Prince of Songkla University. (June 30), 57-70*.

Noppaisit, ., & Likitwongkajon, N. (2018). Financial Distress Prediction through Combining Components of Cash Flow of Thai Listed Real Estate Firms in Thailand. *Proceedings of the KU CSC The 6th National Conference Innovation and Technology for Quality of Life and Sustainable Society (pp. 945-957). Sakon-Nakhon, Thailand: Kasetsart university Chalermphrakiat Sakon-Nakhon Campus. (November 24)*.

Rittipad, P., & Likitwongkajon, N. (2017). The Effect of IFRS Adoption on Earnings Quality: Evidence from an Emerging Market. *Proceeding for the 2017 International Conference on Business and Information - Winter Session (BAI-Winter 2017). Bangkok, Thailand: International Business Academics Consortium, 61-74*.

Bootrach, T., & Likitwongkajon, N. (2017). Dividend Payouts and Earnings Persistence: Evidence from an Emerging Market. *Proceeding for the SIBR 2017 Osaka Conference on Interdisciplinary Business & Economics Research (pp. s17-076). Osaka, Japan: Society of Interdisciplinary Business Research (SIBR)*.

Likitwongkajon, N., & Sutthachai, S. (2017). Colonialism and Earnings Management Strategy Classification in ASEAN. *Proceeding for the Asian Academy of Management Conference. Penang, Malaysia: Universiti Sains Malaysia., 759-771*.

Raksamai, K., Sutthachai, S., & Likitwongkajon, N. (2016). An Analysis of Earnings Quality before and After the Adoption of Thai Accounting Standard (TAS) No.19 Employee Benefits. *Paper presented at the Contemporary Accounting Research. Bangkok, Thailand. (University of the Thai Chamber of Commerce, May 17)*.

Luckanapisaste, S., Sutthachai, S., & Likitwongkajon, N. (2016). The Relationship between Management's Non-Financial Compensation and Firm's Profitability. *Proceedings of the fourth Annual National Conference on Business and Accounting (NCBA). Bangkok, Thailand: Kasetsart University. (May 14), 225-236*.

Aungvaravong, C., Yanakitkul, P., & Likitwongkajon, N. (2016). A Cost-Benefit Analysis of New Product Development from Organic Broken-milled Rice in Thailand. *Proceeding for the International Conference on Accounting Studies (ICAS) 2016. Langkawi Island, Kedah, Malaysia: Institute for Strategic and Sustainable Accounting Development (ISSAD), Universiti Utara Malaysia, 338-342*.

Likitwongkajon, N., & Sutthachai, S. (2015). The Accruals and Real Earnings Management Behavior: Evidence from the IFRS Adoption in Thailand. *Paper presented at the International Accounting Section Midyear Meeting*

*Program-AAA, Palm Spring, California, USA. (The American Accounting Association (AAA), January 22-24).*

Likitwongkajon, N., & Sutthachai, S. (2014). Does IFRS Adoption Mitigate Earnings Management? Evidence from an Emerging Market. *Paper presented at the 22nd PBFEM Conference, Nagoya, Japan. (Pacific Basin Finance, Economics, Accounting, and Management (PBFEM), September 4-5).*

Likitwongkajon, N. (2012). Are We Walking Hand in Hand? The Case of AEC: Accounting Harmonization in Measurement Practices. *Paper presented at the Business and Information Conference (BAI2012), Sapporo, Japan. (International Business Academics Consortium, July 3-5).*

Sutthachai, S., & Likitwongkajon, N. (2007). Assessing financial performance of Village Funds in Khon Kaen. *Paper presented at the 1st National Conference on E-Saan Business and Economy. Khon Kaen, Thailand. (Faculty of Management Science, Khon Kaen University, November 2).*

Likitwongkajon, N., & Trongmateerut, T. (2007). Factors Affecting Decisions in Using Accounting Software by Business Entities in Khon Kaen. *Paper presented at the 1st National Conference on E-Saan Business and Economy. Khon Kaen, Thailand. (Faculty of Management Science, Khon Kaen University, November 2).*

Likitwongkajon, N. (2006). Effects of Cooperative Learning Approaches on Principles of Accounting I. *Paper presented at the Institutional Research Conference, Bangkok, Thailand. (Association of Institutional Research and Higher Education of Thailand, August 24-25)*

## **Books, Monographs, Compilations, Manuals**

### **Books**

Likitwongkajon, N. (2018). *Preliminary Principles of Accounting second edition. Bangkok, Thailand: Chulalongkorn University Press.*

Likitwongkajon, N. (2017). *Preliminary Principles of Accounting. Bangkok, Thailand: Chulalongkorn University Press..*

Likitwongkajon, N., & Thongsukhowong, A. (2011). *Principles of Accounting I second edition. Khon Kaen, Thailand: Khon Kaen University Press.*

Likitwongkajon, N., & Thongsukhowong, A. (2011). *Principles of Accounting I. Khon Kaen, Thailand: Khon Kaen University Press.*

Likitwongkajon, N. (2010). *Advanced Accounting I, Khon Kaen, Thailand: Khon Kaen University Press..*

## **Service**

### **Service to the Institution**

#### **Department Assignments**

##### **Faculty Assignments:**

2016 – 2017: Head of Accounting Department

#### **College Assignments**

##### **Faculty Assignments:**

2018 – 2020: Associate Dean for Academic Affairs

2015 – 2020: Committee of Bachelor of Accountancy Program

### **Service to the Profession**

#### **Reviewer**

2018 – 2020: The Annual National Conference on Business and Accounting (NCBA) (National).

2018 – 2020: The International and National Conference in Business Administration and Accountancy (INCBA) (International).

2016 – 2020: Management Science Rajabhat Mahasarakham University Journal (National).

2015 – 2020: The Journal of Asia Business Studied (International).