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

lnapap@kku.ac.th

Qualification: Scholarly Academic (SA)

Academic Background

D.B.A.

D.B.A. Khon Kaen University, Thailand, 2015.

M.Acc.

M.Acc. Chulalongkorn University, Thailand, 2002.

B.B.A. (Accounting)

B.B.A. (Accounting) Sukhothai Thammathirat Open University, Thailand, 2000.

B.B.A. (Finance)

B.B.A. (Finance) Khon Kaen University, Thailand, 1997.

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

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., Yanakittkul, 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.*

Nopphaisit, ., & 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., Yanakittkul, 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 PBFEAM Conference, Nagoya, Japan. (Pacific Basin Finance, Economics, Accounting, and Management (PBFEAM), 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).

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