
Siriluck Sutthachai, Ph.D. (Accounting)
Assistant Professor
Department of Business Administration and Accountancy
Faculty of Business Administration and Accountancy

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Qualification: Scholarly Academic (SA)

Academic Background

Ph.D. (Accounting)

Ph.D. (Accounting) University of Exeter, UK, 2009.

M.Com

M.Com Canterbury University, New Zealand, 2001.

B.Acc

B.Acc Thammasat University, Thailand, 1994.

Professional Memberships

Thai Federation of Accounting Professions, 31 years

The Institute of Internal Auditors of Thailand, 20 years

Skills

Expertise

Financial Accounting and Disclosure

International Accounting

Agricultural Accounting

International Interests

Asia

Work Experience

Work Experience

Lecturer, Khon Kaen University (October, 1997 - June, 2026), Khon Kaen, Thailand.

Management Accountant, TNT Express Thailand (December, 1996 - August, 1997), Bangkok, Thailand. Financial Reporting Analysis

Assistant Auditor, KPMG (July, 1994 - November, 1996), Bangkok, Thailand.

Teaching

Courses Taught

Bachelor Degree

Intermediate Accounting I

Internal Audit and Internal Control

International Accounting

Accounting for Agriculture

Master's Degree

Risk Assessment Procedures

Standards and Quality of Financial Reporting

Corporate Governance for Sustainability

Seminar in Financial Accounting

Independent Study
Thesis

Doctoral Degree

Reading and Writing Research Papers
Advanced Accounting Theory
Financial Reporting and Management Control
Seminar in Financial Accounting
Dissertation

Teaching Activities

Doctoral Exam Preparation/Grading

2019 - A member of Doctoral Exam Preparation Committee.

2019 - A member of Doctoral Exam Preparation Committee.

Student Assign-Students Advised (GRAD)

2023 - General Advisor-Master students.

Student Assign-Supervised Research (GRAD)

2024 - Supervisor-Ph.D. Student.

2023 - Supervisor Ph.D. Student.

2022 - Supervisor-Ph.D. student.

2021 - Supervisor-Ph.D. Student.

2020 - Supervisor Ph.D. Student.

Student Collabor: Co-Author of Article/Chapter

2023 - Corresponding Author.

2022 - Corresponding Author.

Other Teaching Activities

2025 - Committee of Entrance Examination Paper-Master of Accounting.

2024 - Committee of Entrance Examination Paper-Master of Accounting.

2023 - Committee of Independent Study Oral Examination.

2022 - Committee of Independent study oral examination.

Executive or Professional Education

2023 - Committee of Bachelor Degree of Accounting Program Revision.

2023 - Committee of Master of Accounting Program Revision.

2021 - Committee of Bachelor of Accountancy (International) Program.

Intellectual Contributions

Refereed Articles

Applied or Integrative/application Scholarship

Aduldaecha, S., Sutthachai, S., & Saenchaiyathon, K. (2024). A Measurement Model of Intellectual Capital in Thailand during the Transition Period to Knowledge-based Economy. *Songklanakarin Journal of Management Sciences*, 41 (1), 1-29.

Katisart, N., Sutthachai, S., & Saenchaiyathon, K. (2024). Can stakeholders evaluate corporate ESG performance through its ESG disclosure? A study of Thai listed firms. *International Journal of Disclosure and Governance*, 1-15.

Katisart, N., Sutthachai, S., & Saenchaiyathon, K. (2023). ESG Disclosure in Thailand: An Analysis of Hard and Soft Disclosures. *Journal of Accounting Professions*, 19 (63), 106-133.

Ketsamut, J., & Sutthachai, S. (2023). An Impact of CEO Duality on the Relationship between the Board's

- Compensation and Firm Performance in Thai Listed Companies. *Journal of Accounting Professions*, 19 (62), 5-26.
- Srisukha, P., Sutthachai, S., & Uttayapong, T. (2022). The Relationship Between Chief Executive Office (CEO) Characteristics and Audit Fee of Companies listed in The Stock Exchange of Thailand. *Journal of Federation of Accounting Professions*, 4 (10), 20-42.
- 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 Profession*, 15 (47), 32-48.
- 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.
- Kabinlapat, P., & Sutthachai, S. (2017). An application of activity-based costing in the chicken processing industry: a case of joint products. *International Food and Agribusiness Management Review*, 20 (1), 85-97.
- Bumrunkyat, N., & Sutthachai, S. (2016). A Relationship Between Real Activities Earnings Management and Debt Covenant Maintenance of Listed Companies in The Stock Exchange of Thailand. *Nida Business Journal*, 4, 94-114.
- Likitwongkajon, N., & Sutthachai, S. (2015). Does IFRS adoption mitigate accrual earnings management? Evidence from an emerging market. *UTCC International Journal of Business and Economics*, 7 (2), 47-72.

Refereed Proceedings

Applied or Integrative/application Scholarship

- Likitwongkajon, N., & Sutthachai, S. (in press, 2019). Do management in different industries apply earnings management strategies differently? *Asian Academic Accounting Association Annual Conference*.
- 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., & Sutthachai, S. (2017). Colonialism and earnings management strategy classification in ASEAN. *Proceeding for the Asian Academy of Management Conference. Penang, Malaysia: Universiti Sains Malaysia..*
- Likitwongkajon, N., & Sutthachai, S. (in press, 2015). The Accruals and Real Earnings Management Behaviors: Evidence From IFRS Adoption in Thailand. *2015 International Accounting Section Mid-Year Conference of American Accounting Association*

Books, Monographs, Compilations, Manuals

Books

- Sutthachai, S. (2010). *International Accounting-In Thai* Khon Kaen University Publisher.

Grants

Contract

- 2014: Piewthong-ngam, K., Sutthachai, S., & Kongchan, P., Project of Cane Production Cost Calculation, Grantee, Cane and Sugar Board of Thailand.

Research

- 2011: Sutthachai, S. & Likitwongkajon, N., Performance of Village Funds and their Corporate Governance, Principal Investigator, GOV-National Research Council--Research Associate Programs.

Service

Service to the Institution

College Assignments

Chair:

2019-2020: Committee of Core Courses for the Bachelor Degree of Business Administration and of Accountancy

Member:

2019-2020: Committee of Faculty Restructuring Evaluation

2018-2019 – 2019-2020: Committee of Faculty Restructuring Evaluation

Service to the Profession**Academic Conference: Discussant**

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

Academic Conference: Moderator / Facilitator

2019: Asian Academic Accounting Association Annual Conference (International).

Chair: Committee / Task Force

2019: Federation of Accounting Profession of Thailand : Khon Kaen Branch (Regional).

Chair: Conference / Track / Program

2023: 20th Asian Academic Accounting Association Annual Conference 2023 (International).

Reviewer - Article / Manuscript

2024: Journal of Accounting Professions (National).

2022 – 2024: Journal of Accounting Professions (National).

2019 – 2020: Journal of Management Science-Prince of Songkla University (National).

2018: International Journal of Business and Society (International).

Editorial Board Member

2023: Journal of Business Administration and Accountancy (National).

2018: Journal of Business Administration and Accountancy (Local).

Reviewer: Conference Paper

2023 – 2025: Accounting Education Conference (National).

2020: reviewed for The National Conference on Administration and Management (NCAM). Faculty of Management Sciences, Prince of SongKla University, Thailand. (National).

Service to the Community**Academic Service**

2023: Internal Auditing Department, Khon Kaen University

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