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

witchulada@kku.ac.th

Qualification: Scholarly Academic (SA)

Academic Background

Ph.D. (Accounting)

Ph.D. (Accounting) University of Hull, UK, 2017.

M.B.A. (Financial Accounting)

M.B.A. (Financial Accounting) Kasetsart University, Thailand, 2010.

B.B.A. (Accounting)

B.B.A. (Accounting) Khon Kaen University, Thailand, 2005.

Professional Memberships

An Accountant: Federation of Accounting Professions, N/A

Work Experience

Teaching

Courses Taught

Bachelor Degree

Preliminary Principles of Accounting (in English)
Cost management (in English)
Intermediate Accounting
Accounting II
Management Accounting

Master's Degree

Accounting research methodology
Accounting research in practices
Independent study
Thesis
Seminar in Managerial Accounting
Taxation II
Tax Planning
Taxation for Accounting profession

Doctoral Degree

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

Intellectual Contributions

Refereed Articles

Applied or Integrative/application Scholarship

Vetchagool, W. (2025). Board Age Diversity and Firm Performance: Empirical Evidence from Thailand. *Review of Integrative Business and Economics Research*, 14 (2), 450-467.

- Vetchagool, W., M. Augustyn, M., & Tayles, M. (2024). ISO 9000, activity based costing and organizational performance. *Total Quality Management & Business Excellence*, 32 (3-4), 265-288.
- Vetchagool, W., & Buttarat, R. (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. (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

- Vetchagool, W. (2025). Intellectual Capital: An Analysis of Its Influence as an Intangible Asset on Firm Value in Thai Listed Firms. *SIBR 2025 (Tokyo) Conference on Interdisciplinary Business and Economics Research*.
- Vetchagool, W. (2024). Does Board Age Diversity Matter for Firm Performance? New Evidence from Thai-listed Companies in the Agriculture and Food Industry. *The SIBR-Thammasat 2024 Bangkok Conference on Interdisciplinary Business and Economics Research*.
- 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., & Tongsriruk, 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*.
- Tongsriruk, 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 (INCBA), Khon Kaen, Thailand. (International).

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

Last updated by member on 21-Jun-25 (12:26 PM)