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## Education

- Doctor of Philosophy , Accountancy , Chulalongkorn University (2018)
- Master of Accountancy ,Chulalongkorn University (2012)
- Bachelor of Accountancy (Second Class Honors) Accountancy , University of the Thai Chamber of Commerce (2011)
- Certificate Certified Public Accountant (CPA) Center for Professional Assessment (Thailand) (2011)
- Professional Certificate Tax Auditor (TA) (Thailand) (2011)

## Publications

### Peer-Reviewed Journal Articles

- "Factors affecting personal income tax planning toward the use of tax allowances to support domestic tourism", *Journal of Administration Management and Sustainable Development*, 3(3) : 1219-1231, Sep.2025, (Remsri, B., Phonsumlissakul, K.).
- "The association between related-party transactions and tax planning of listed companies on the Stock Exchange of Thailand", *Journal of Administration Management and Sustainable Development*, 3(3) : 1188-1202, Sep.2025, (Daomanee, S., Phonsumlissakul, K.).
- "Effects of Taxpayer Characteristics and Attitudes on Tax Avoidance and Tax Evasion: Evidence on Personal Income Tax in Thailand", *Thammasat Business Journal*, 45(175) : 26-48, Sep.2022, (Svetalekth, T., Phonsumlissakul, K.).

