



**ผศ. ดร. วชิระ บุญยเนตร**

**Asst. Prof. Dr. Wachira Boonyanet**

**Department : Accountancy**

**Email : wachira@cbs.chula.ac.th**

**Tel : 02 218 5915**

## Education

- 2002 DOCTOR OF PHILOSOPHY, AUDITING, THE UNIVERSITY OF SOUTHAMPTON, UNITED KINGDOM
- 1995 MASTER OF ACCOUNTANCY, ACCOUNTING, THE GEORGE WASHINGTON UNIVERSITY, UNITED STATES
- 1990 POSTGRADUATE DIPLOMA, AUDITING, THAMMASAT UNIVERSITY, THAILAND
- 1988 BACHELOR OF BUSINESS ADMINISTRATION, ACCOUNTING, THAMMASAT UNIVERSITY, THAILAND

## Publications

### Peer-Reviewed Journal Articles

"THE AUDIT EXPECTATION GAP BETWEEN AUDITORS AND FINANCIAL STATEMENTS' USERS", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 2(5) : 4-33, Jul.2022, (ภัทร์สุนทร ชื่นภูวดล และวชิระ บุญยเนตร).

"KEY AUDIT MATTERS AND THEIR RISK RESPONSES OF POSSIBLE DELISTING COMPANIES", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 2(5) : 54-75, Jul.2020, (กัญญณันท์ ปุณณาวีวัฒน์ และวชิระ บุญยเนตร).

"The Mediating Effects of Audit Quality on The Relationship between Corporate Governance and Cash Dividends", Chulalongkorn Business Review, 42(2) : 30-53, Jun.2020, (Boonyanet, Wachira and Promsen, Waewdao).

"Management Proficiency, Board Effectiveness and Auditor Quality in Role of Firm Performance", International Journal of Innovation, Creativity and Change, 14(2) : 151-172, Aug.2019-Oct.2020, (Boonyanet, W., Promsen, W.).

"The Implication of Programming Data Analytics in Auditing", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 1(2) : 38-67, Sep.2019, (Iamchaturapatr, W., Boonyanet, W.).

"Key Audit Matters: Just Little Informative Value to Investors in Emerging Markets?", Chulalongkorn Business Review, 41(159) : 154-183, Jan.2019-Mar.2019, (Boonyanet, W., Promsen, W.).

## Publications

- "Early Warning Signs of Problem Firms", International Journal of Innovation, Creativity and Change, 14(3) : 127-150, Nov.2019, (Manodamrongsat, P., Tongkong, S., Boonyanet, W.).
- "Linear–quadratic term structure models for negative euro area yields", Economics Letters, 155 (2017) : 149-153, Mar.2017, (Realdon, M., Boonyanet, W.).
- "Evaluation Criterion for the Risk form Money Laundering", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 13(40)Dec.2017, (Ansiwithaya, C., Phinicharomna, S., Tunlayadechanont, S., Boonyanet, W., Sutanont).
- "Corporate Governance, Nominees, Board Size and Enterprise Valuation: Experience from an Emerging Market", Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics An Online International Research Journal, 1(1)2015, (Tanmanee, K., Prasertsri, W., Boonyanet, W.).
- "Value Relevance of Corporate Governance on Firm Value in the Comprehensive Income Context", International Journal of Applied Business and Economic Research, 13(4) : 1585-1618, 2015, (Promsen, Waewdao, Prasertsri, Wanchai and Boonyanet, Wachira).
- "An Analysis of Corporate Governance Development and Prior Studies in the Firm Value Context", Journal of Global Business Review, 16(1) : 11-20, 2014, (Promsen, Waewdao, Boonyanet, Wachira and Panmanee, Panarat).
- "Significant Improvement in Thai Auditing Standards (Tremendous)", Journal of Graduate School of Commerce Burapha Review, 8(1) : 13-27, Jan.2013-Jun.2013, (Boonyanet, W.).
- "Auditor's Role in Corporate Governance: Evidence from Top 50 quoted companies in Thailand", Journal of Global Business Review, 15(1) : 21-28, Dec.2013, (Boonyanet, W., Julavittayanukool, J. and Kerkrit, S).
- "Problems in the Implementation of the International Standard on Quality Control 1 (ISQC 1): Experience from Small and Medium Audit Firms in Thailand", Journal of Global Business Review, 15(1) : 1-13, 2013, (Boonyanet, W.).
- "Perceptions on Events Potentially Leading to Misstatements on Financial Reporting", International Academic Research Journal of Business and Management, 1(6) : 46-58, Dec.2012, (Boonyanet, W., and Chatraphorn, P.).
- "The audit expectation gap in Thailand.", Southern African Journal of Accountability and Auditing Research, 10 : 1-7, 2010, (Lee, T.H., Ali, A. Md., Gloeck, JD., Yap, C.S., Ng, Y.L., Boonyanet, W.).
- "The Association between Earnings Management and Audit Fees of Listed Companies in the Stock Exchange of Thailand", Journal of Commerce - Burapha Review, 3(2) : 41-61, Apr.2008, (Boonyanet, W., Julavittayanukool, J.).

## Publications

"Cost-Volume-Profit Analysis in Compartmentalisation Systems: Broiler Business", Journal of Commerce - Burapha Review, 3(2) : 5-25, 2008, (Pongwichai, S., Boonyanet, W., Pongyeela, A.).

"Diversification of Management Accounting Practices in the Listed Companies", Chulalongkorn Business Review, 30(115) : 116-134, 2008, (Komaratat, D., Boonyanet, W.).

"The Analysis of Cost Structures and Caring Cost Prediction of Children in Learning Disability, Attention Deficit Hyperactivity Disorder and Autism", Journal of Commerce - Burapha Review, 4(1) : 12-36, 2008, (Pongwichai, S., Boonyanet, W., Pongyeela, A.).

"Expectation Gap in Thai Auditing Society: Changes and Comparison of Its Neighbors", Chulalongkorn Business Review, 28(110) : 86-101, 2006, (Boonyanet, W., Ongthammakul, S.).

"Factors Influencing Going Concern Audit Reports: Questionnaire Survey Approach", Chulalongkorn Business Review, 28(109) : 45-65, 2006, (Boonyanet, W.).

"Pilot Study on the Presentation of Cash Flow Statement: A Case Study of Listed Companies in the Property Development Sector in Thailand", Chulalongkorn Business Review, Dec.2002, (Orapin, D., Kunpanitchakit, D., Toommanont, V., Boonyanet, W.).

### Peer-Reviewed Academic/Professional Meeting Proceedings

"The Mediating Role of Auditors on Corporate Governance Mechanisms and Firm Performance" The International Business Research, Economics, Finance and MIS Conference 2016, Higher Education Forum (HEF), Japan Jul.2016, (Promsen, Waewdao and Boonyanet Wachira).

"The Perception of Auditors on Key Audit Matters before Adopting the Revised ISA 700" The International Business Research, Economics, Finance and MIS Conference 2016, Higher Education Forum (HEF), Japan Jul.2016, (Metkinakorn, Chayanut and Boonyanet Wachira).

"The Impact of Dividend Policy on Firm Value: A Case of Different Ownership Structures in an Emerging Market" The World Conference on Business and Management 2016, 207, Global Business and Finance Review, Korea Jun.2016, (Promsen, Waewdao and Boonyanet Wachira).

"Hierarchical Analysis of Corporate Governance Mechanism Influencing Enterprise Valuations: A Case of Top 100 Thai Listed Companies" The First Asia Pacific Conference on Global Business, Economics, Finance and Social Sciences Sep.2014, (Tanmanee, K, Prasertsri, W, Boonyanet, W.).

## Publications

- "Problems in the Implementation of the International Standard on Quality Control 1 (ISQC 1): Experience from Small and Medium Audit Firms in Thailand" Asian Pacific Conference on International Accounting Issues, The Sid Craig School of Business California State University, Fresno, Indonesia Nov.2013, (Boonyanet, W.).
- "Perceptions on Events Potentially Leading to Misstatements on Financial Reporting" The 17th Annual Ethics Research Symposium, American Accounting Association, Washington D.C., USA. Aug.2012, (Boonyanet, W., Chatraphorn, P.).
- "Survey and Analysis of Cost Structures in Thai Raw Milk Industry", Burapha University, Chonburi Jul.2009, (Boonyanet, W.).
- "Do Modified Audit Reports Capture Discretionary Accruals? Evidence from Thai Quoted Companies" Asian Pacific Conference on International Accounting Issues, Paris, France Nov.2008, (Boonyanet, W., Tangruenrat, C. , Julavittayanukool, J.).
- "Environmental Accounting Practices in Thailand" Asian Pacific Conference on International Accounting Issues, Paris, France Nov.2008, (Komaratat, D., Boonyanet, W.).
- "The Association Between Earnings Management and Audit Fees of Listed Companies in the Stock Exchange of Thailand" Asian Pacific Conference on International Accounting Issues, Paris, France Nov.2008, (Boonyanet, W. , Julavittayanukool, J.).
- "The Audit Expectation Gap in Malaysia and Thailand: A Comparative" Asian Pacific Conference on International Accounting Issues, Paris, France Nov.2008, (Teck Heang Lee, Azham Md. Ali, Boonyanet, W.).
- "Cost-Volume-Profit Analysis under Uncertainty: Compartmentalisation in Broiler Business" 2007, (Pongwichai, S., Boonyanet, W., Pongyeela, A.).
- "Diversification of Management Accounting Practices in the Thai Listed Companies" 2007, (Komaratat, D., Boonyanet, W.).
- "The Information Content of Auditor Tenure, Audit Firm Size, Auditor Change in Going Concern Reporting: Empirical Evidence of Thai Listed Companies" 2007, (Boonyanet, W., Maedee, M.).
- "Value Relevance of Deferred Tax Accounting: Evidence from Finance Firms Listed in The Thai Stock Market" 2007, (Boonyanet, W., Pongsai, V.).
- "Insights into Ethical Issues of Thai Listed Companies" 2006, (Boonmak, S., Boonyanet, W.).
- "Value Relevance of Audit Reports in Predicting Possibility of Rehabilitation of Listed Company in the Stock Exchange of Thailand" 2006, (Boonyanet, W., Anurakamolkul, T.).
- "Factors Influencing Going Concern Audit Reports: Questionnaire Survey Approach" The Asian-Pacific Conference on International Accounting Issues, Wellington, New Zealand, Wellington, New Zealand Nov.2005, (Boonyanet, W., Pongsai, V.).

## Publications

"The association of audit qualifications with respect to delisting: Before and after Thai financial crisis"เอกสารวิชาการการประชุมสหพันธ์นักบัญชีอาเซียน ครั้งที่ 13 และการประชุมนักบัญชีทั่วประเทศ ครั้งที่ 18, สมาคมนักบัญชีและผู้สอบบัญชีรับอนุญาตแห่งประเทศไทย2003, (Boonyanet, W.).

"The predictive value of financial reports"เอกสารการประชุมสหพันธ์นักบัญชีอาเซียน ครั้งที่ 13 และการประชุมนักบัญชีทั่วประเทศ ครั้งที่ 18, สมาคมนักบัญชีและผู้สอบบัญชีรับอนุญาตแห่งประเทศไทย2003, (Boonyanet, W.).

### Peer-Reviewed Academic/Professional Meeting Presentations

"Auditor's role in corporate governance: Evidence from Top 50 quoted companies in Thailand", 22nd Asian Pacific Conference on International Accounting Issues, Gold Coast, Australia, 2010, (Boonyanet, W., Julavittayanukool, J., Kerkrit, S.).

"Environmental Accounting Practices in Thailand", 20th Asian Pacific Conference on International Accounting Issues, Paris, France, Nov.2008

"Do modified audit reports capture discretionary accruals? Evidence from Thai quoted companies", 20th Asian Pacific Conference on International Accounting Issues, Paris, France, 2008, (Boonyanet, W., Tangruenrat, C., Julavittayanukool, J.).

"The Association between Earnings Management and Audit Fees of Listed Companies in The Stock Exchange of Thailand", 20th Asian Pacific Conference on International Accounting Issues, Paris, France, 2008, (Boonyanet, W., Julavittayanukool, J.).

"The Audit Expectation Gap in Malaysia and Thailand: A comparative", 20th Asian Pacific Conference on International Accounting Issues, Paris, France, 2008, (Lee, T.H., Ali, A.M., Boonyanet, W.).

"Diversification of Management Accounting Practices in the Thai Listed Companies", 19th Asian Pacific Conference on International Accounting Issues, Malaysia, Nov.2007, (Komaratat, D., Boonyanet, W.).

"Cost-Volume-Profit Analysis Under Uncertainty : Compartmentalization in Briler Business", 19th Asian Pacific Conference on International Accounting Issues, Malaysia, 2007, (Pongwichai, S., Boonyanet, W.).

"Relevance of Deferred tax Accounting: Evidence from Finance Firms Listed in the Thai Stock market", 19th Asian Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 2007, (Boonyanet, W., Pongsai, V.).

"The Information Content of Auditor Tenure, Audit Firm Size, Auditor Change in Going Concern Reporting; Empirical Evidence of Thai Listed Companies", 19th Asian Pacific Conference on International Accounting Issues, Kuala Lumpur Malaysia, 2007, (Boonyanet, W., Maedee, M).

## Publications

- "Expectation gap in Thai auditing society: Changes and comparison of its neighbors", 18th Asian Pacific Conference on International Accounting Issues, Hawaii, USA, Oct.2006
- "Insights into ethical issues of Thai Listed Companies", 18th Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, USA, 2006, (Boonmak, S., Boonyanet, W.).
- "Value relevance of audit reports in predicting possibility of rehabilitation of listed company in the Stock Exchange of Thailand", 18th Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, USA, 2006, (Boonyanet, W., Anurakamolkul, T.).
- "Factors influencing going concern audit reports: Questionnaire survey approach", 17th Asian Pacific Conference on the International Accounting Issues, New Zealand, Nov.2005, (Boonyanet, W.).
- "Information determinants in qualifying audit reports: Evidence from Thai quoted companies", 15th Asian Pacific Conference on International Accounting Issues, Bangkok, Nov.2003, (Boonyanet, W.).
- "Information content of audit reports with respect to a mandatory delisting in Thailand", 14th Asian Pacific Conference on International Accounting Issues, Los Angeles, Nov.2002, (Boonyanet, W.).

## Funded Research Reports

- "Feasibility Study of Investing in Port Infrastructure and Developing Coastal Freight Transport Business along Thai Gulf", Port Authority of Thailand2016, (Duangphastra, C., Boonyanet, W.).
- "Preliminary Feasibility Study of Establishing Inland Container Depot and Logistics Service Center to Increase Competitiveness of Rail Freight Logistics Services", State Railway of Thailand2016, (Duangphastra, C., Boonyanet, W.).
- "Study of Establishing Free Trade Agreement between Thailand and Israel", Department of Trade Negotiations2016, (Duangphastra, C., Boonyanet, W.).
- "Study of Opportunities and Possibility of Developing Thailand to become the Global Trade Center of Colored Stones", National Research Council of Thailand2016, (Duangphastra, C., Boonyanet, W.).
- "Building the Capacity of Warehouse, Silo, and Cold Storage to be Ready for ASEAN Economic Integration", Department of Internal Trade2015, (Duangphastra, C., Boonyanet, W.).
- "Study of Key Indicators Used to Measure Port Operating Efficiencies Internationally and Comparison of Operating Efficiencies of Ports Owned by Port Authority of Thailand and Other Ports in Thailand and Major Ports in the Region", Port Authority of Thailand2015, (Duangphastra, C., Boonyanet, W.).

## Publications

- "Study of Logistics and Trade Regulations on Agricultural and Industrial Products that Create Obstacles for Cross Border and In Transit Trade", The Thailand Research Fund)2015, (Duangphastra, C., Boonyanet, W.).
- "The Expansion of Markets for Thai Logistics Service Providers by Proactively Utilizing Benefits gained from ASEAN Economic Integration", Department of Foreign Trade2015, (Duangphastra, C., Boonyanet, W.).
- "The Increase in Trade Logistics Competitiveness of Thailand by Adjusting Trade and Logistics Regulations and Infrastructure to Comply with Economic Integration and International Logistics and Trade Agreements", Thailand Research Fund2015, (Duangphastra, C., Boonyanet, W.).
- "Capacity Building for Entrepreneurs in Managing Logistics Activities in Response to ASEAN Economic Community", Department of Internal Trade2014, (Duangphastra, C., Boonyanet, W.).
- "The Development of Road Freight Transport Operators to be Ready for ASEAN Economic Community", Department of Land Transport2014, (Duangphastra, C., Boonyanet, W.).
- "The Establishment of the Learning Center of Biodiversity and Local Wisdom for Urban Residents", Biodiversity-Based Economy Development Office (Public Organization)2014, (Duangphastra, C., Boonyanet, W.).
- "The Study of Opportunities for Gems and Jewelry Trade in Thai Border Towns", Gems and Jewelry Institute of Thailand2014, (Duangphastra, C., Boonyanet, W.).
- "Driving Services Trade and Investment Strategies in Thailand Japan Economic Partnership Agreement", Department of Trade Negotiations2013, (Duangphastra, C., Boonyanet, W.).
- "Study of Establishing Free Trade Agreement between Thailand and Canada and the Impact on Thailand", Department of Trade Negotiations2013, (Duangphastra, C., Boonyanet, W.).
- "The Establishment of Master Plan of Laem Chabang Port Development to Help Improve National Competitiveness and Serve ASEAN Economic Community", Port Authority of Thailand2013, (Duangphastra, C., Boonyanet, W.).
- "The Formation on Strategies and Action Plans for Thailand's Gems and Jewelry Development in 2014 to 2017", Gems and Jewelry Institute of Thailand2013, (Duangphastra, C., Boonyanet, W.).
- "The Growing Opportunities for Exporting Thai Gems and Jewelry in ASEAN Economic Community", GIT Gem and Jewelry Museum2013, (Duangphastra, C., Boonyanet, W.).

"Auditing (Theory and Practices)", 1 Edition, Chulalongkorn University, 2019, (วชิระ บุนยเนตร และคณะ).

"Managerial Accounting", 1 Edition, McGraw Hill Education, Chulalongkorn University, 2015, (ไพโรจน์ สุทธิกุลพาณิชย์, ประภากรณ์ เกียรติกุลวัฒนา, วชิระ บุนยเนตร, พงศ์พรต อัคราภรณ์.).

"ระบบบัญชีเพื่อความเข้าใจ", บริษัท ไซมอน แอนด์ ชูสเตอร์ อินโดไชน่า จำกัด, 1999, (Boonyanet, W., Keerasuntonpong, P.).

### **Textbooks**

"Introduction to Financial Accounting", 1st Edition, Chulalongkorn University Press, 2018, (Chatraphorn, P., Boonyanet, W., Keerasuntonpong, P., Kiattikulwattana, P.).

"Introduction to Managerial Accounting", 6th Edition, McGraw-Hill Education, 2015, (Brewer, P.T., Garrison, R.H., Noreen, E.W. (Translated and Edited by Keerasuntonpong, P., Kiattikulwattana, P., Boonyanet, W., Chatraphorn, P.)).

"Advanced Auditing and Internal Auditing (Edition 2)", Sukhothaithamthirat University Press, 2014, (Boonyanet, W.).

"Understanding Influence of Merchandise List on Budget without Using Credit and Debit Cards", Chulalongkorn University Printing House, 2006, (Boonyanet, W.).

"การบัญชีการเงิน 2", Text and Journal Publication Company, 2002, (Boonyanet, W., Chalermkanjana, K.).

"Accounting II", 2nd Edition, Chulalongkorn University Press, 2000, (Chalermkanjana, K., Wachira, B., Morakul, S.).