



# รศ. ดร. ณัฐชานนท์ โกมุทพุฒิพงศ์

Assoc. Prof. Dr. Natchanont Komutputipong

**Department: Accountancy** 

Email: natchanont@cbs.chula.ac.th

Tel: 02 218 3278

# **Education**

- 2007 DOCTOR OF PHILOSOPHY, ACCOUNTING AND FINANCE, LANCASTER UNIVERSITY, UNITED KINGDOM
- 2004 MASTER OF ACCOUNTING, ACCOUNTING, THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL, UNITED STATES
- 2001 MASTER OF SCIENCE, PROFESSIONAL ACCOUNTING, MICHIGAN STATE UNIVERSITY, UNITED STATES
- 1996 CERTIFIED PUBLIC ACCOUNTANT (CPA), FEDERATION OF ACCOUNTING PROFESSIONS, THAILAND
- 1995 BACHELOR OF ART, MASS COMMUNICATION, RAMKHAMHAENG UNIVERSITY, THAILAND
- 1994 BACHELOR OF ACCOUNTANCY (FIRST CLASS HONORS), ACCOUNTING, CHULALONGKORN UNIVERSITY, THAILAND

# Professional Experience

- ASSISTANT TO THE PRESIDENT FOR ACCOUNTING AND FINANCE Chulalongkorn University, Thailand, May 2016- Present
- MEMBER OF THE RISK MANAGEMENT COMMITTEE
  - Double A (1991) Public Company Limited, August 2022 Present
- INDEPENDENT DIRECTOR
  - Double A (1991) Public Company Limited, May 2022 Present
- INDEPENDENT DIRECTOR/CHAIRMAN OF THE AUDIT COMMITTEE/CHAIRMAN OF THE CORPORATE GOVERNANCE COMMITTEE/ and MEMBER OF THE NOMINATION AND REMUNERATION COMMITTEE
  - Noble Development Public Company Limited, November 2019 Present
- INDEPENDENT DIRECTOR/MEMBER OF THE AUDIT COMMITTEE/ and MEMBER OF THE RISK MANAGEMENT COMMITTEE
  - M Pictures Entertainment Public Company Limited, November 2020 Present
- MEMBER OF COMMITTEE OF PHILOSOPHY OF DOCTOR PROGRAM IN ACCOUNTANCY Chulalongkorn University, Thailand, May 2015-Present

# Professional

# **Experience**

 MEMBER OF ADVISORY BOARD FOR PROFESSIONAL COMMITTEE OF ACCOUNTING EDUCATION AND TECHNOLOGY

Federation of Accounting Profession, July 2014- May 2017

ASSOCIATE DEAN OF RESEARCH AFFAIRS

Chulalongkorn University, Thailand, October 2015-May 2016

### **Publications**

#### **Peer-Reviewed Journal Articles**

- "Accountability Perception of Thai Government: to whom and what counts",
  Journal of Public Budgeting, Accounting and Financial Management, 31(1): 45-65, Jan.2019-Mar.2019, (Komutputipong, N., Keerasuntonpong, P.).
- "Fair Value Measurement by a Discounted Cash Flow Technique: IFRS 13",
  Chulalongkorn Business Review, 36(140): 16-31, Apr.2014-Jun.2014, (Sribunnak,
  V., Komutputipong, N.).
- "Earning Quality Measurement for Security Analysis", Chulalongkorn Business Review, 36(139): 1-18, Jan.2014-Mar.2014, (Komutputipong, N.).
- "Important Issues Related to Consolidated Financial Statement Preparation and Disclosure of Interests in Other Entities Based on IFRS 10 and 12", Chulalongkorn Business Review, 35(136): 32 - 41, Apr.2013-Jun.2013, (Sribunnak, V., Komutputipong, N.).
- "The Application of Fair Value Measurement Principles in Property, Plant, and Equipment Recognition", Chulalongkorn Business Review, 34(133): 22-32, Jul.2012-Sep.2012, (Sribunnak, V., Manowan, P., and Komutputipong, N.).
- "Analyst report roles in accounting and finance research", Chulalongkorn Business
  Review, 34(131): 1-28, Jan.2012-Mar.2012, (Komutputipong, N.).

#### Peer-Reviewed Academic/Professional Meeting Proceedings

 "A Study of Practical Applications of Accounting Standard on Impairment of Assets in Thai Listed Companies"the 5th Asian Academic Accounting Association Annual Conference (137), 34, 2004, (Peetatwatchai, P, Hirunrusme, T., and Komutputipong, N).

#### **Books**

#### **Books/Electronic books**

 "Financial Reporting and Analysis for Entrepreneurship, an E-Book Edition", Chulalongkorn Business School, Chulalongkorn University, 2021, (Komutputipong, N.).

# **Books**

 "Derivative: Measurement, Recognition, and Foreign Exchange Hedge Accounting", Chulalongkorn University Press, 2011, (Sribunnak, V., Peetatawatchai, P., Komutputipong, N.).

# **Textbooks**

- "Introduction to Accounting for Business Combination", 2<sup>nd</sup> Edition, 2022, (Komutputipong, N.).
- "Intermediate Accounting II",6<sup>th</sup> Edition, Chulalongkorn Univesity Press,2022, (Srisawadi, P., Komutputipong, N., Sribunnak, V.).
- "Principle of Accounting",4<sup>th</sup> Edition, Chulalongkorn Univesity Press,2022, (Komutputipong, N, Vichitsarawongse, T.).
- "Intermediate Accounting", 2<sup>nd</sup> Edition, Chulalongkorn University Press,2021, (Srisawadi, P., Komutputipong, N., Sribunnak, V.).

# **Others**

 "THE IMPACT OF PUBLIC MANAGEMENT EARNINGS GUIDANCE ON THE PROPERTIES OF ANALYSTS' EARNINGS FORECAST: EMPIRICAL EVIDENCE FROM THAILAND [Doctor of Philosophy in Accountancy]", 2014, (Sonchai, S., Komutputipong, N.).