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Education

- 2006 DOCTOR OF PHILOSOPHY, ACCOUNTING, CARDIFF UNIVERSITY, UNITED KINGDOM
- 2003 MASTER OF RESEARCH IN ACCOUNTING AND FINANCIAL MANAGEMENT, ACCOUNTING, LANCASTER UNIVERSITY, UNITED KINGDOM
- 1998 MASTER OF ACCOUNTANCY, ACCOUNTING, THAMMASAT UNIVERSITY, THAILAND
- 1995 BACHELOR OF ACCOUNTANCY (FIRST CLASS HONORS), ACCOUNTING, CHULALONGKORN UNIVERSITY, THAILAND

Publications

Peer-Reviewed Journal Articles

"Directional Preference, Off-balance Sheet Financing and Investors' Perceived Credibility in Financial Reporting", Journal of Management Sciences, 7(1): 14, Jan.2020-Jun.2020, (Wongyim, Huda., Pornupatham, S.).

"The Effect of External Auditors' Experience Level and Internal Control Environment on the Use of Internal Auditor's Work for Control Testing", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 15(45): 44-66, Mar.2019, (Treepornchaisak, P., Pornupatham, S.).

"Perception Differences of Auditors, Professional Users, and General Users Towards the New Auditor's Report", Chulalongkorn Business Review, 38(147): 1-24, May.2016, (Pornupatham, S.).

"Joint Impact of Materiality Guidance and Justification Requirement on Auditors' Planning Materiality", Behavioral Research in Accounting, 28(2): 17-27, Nov.2016, (Audsabumrungrat, J., Pornupatham, S., Tan, H.T.).

"Do Audit Opinions Reflect Earnings Persistence?", Managerial Auditing Journal, 30(3): 244-276, Mar.2015, (Vichitsarawong, T., Pornupatham, S.).

"The Draft of New Auditor's Report: Challenges of Auditors and Users", Chulalongkorn Business Review, 36(141) Jul.2014-Sep.2014, (Pornupatham, S., Vichitsarawong, T.).

"ISQC1 and quality control of Thai audit firms", Chulalongkorn Business Review, 4(130): 14-30, Oct.2011-Dec.2011, (Sompong Pornupatham).

"Does Economic Dependence Influence Auditor's Opinions?", Journal of Accounting Profession, (13): 97-109, Aug.2009, (Pornupatham, S.).

Publications

"The Impact of the Asian Financial Crisis on Auditors' Conservatism", Journal of International Accounting Research, 7(2): 43-63, 2008, (D.R.Herrmann, Pornupatham, S., Vichitsarawong, T.).

"Residual Income and EVA", Chulalongkorn Business Review, 29(112): 64-75, Jun.2007, (Pornupatham, S.).

Peer-Reviewed Academic/Professional Meeting Proceedings

"The Impact of Mechanical Guidance and Justification Requirement on Judgment of Auditors of Different Ranks in Materiality Determination"Global Conference on Business and Finance Proceedings, 7, 302-3142012, (Audsabumrungrat, J., Pornupatham, S.).

"Auditors' and Audit Committee Members' Perceptions of Professional Attributes, Auditing Profession Improvement, and Earnings Management"2009 American Accounting Association Annual Meeting, American Accounting Association, New York, USA Aug.2009, (Pornupatham, S.).

"Detecting Earnings Management by External and Internal corporate Governance Mechanisms: Evidence from Thailand"2008 American Accounting Association Annual Conference, Anaheim, California, USA Aug.2008

"Auditors and Audit committee Members' Perceptions of Earnings Management Motives and Techniques"American Accounting Association 2007 Annual Meeting, Illinois, USA Aug.2007

"The Asian Financial Crisis and the Differences in Auditor Conservatism between Big 4 and Non-Big 4: Evidence from Thailand"2005 American Accounting Association Annual Meeting, American Accounting Association, DC, USA Aug.2006, (Vichitsarawong, T., Pornupatham, S.).

Peer-Reviewed Academic/Professional Meeting Presentations

"Audit Opinions and Earnings Quality", 2010 American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, San Francisco, United States, 2010, (Pornupatham, S., Vichitsarawong, T.).

Others

"THE IMPACTS OF OFF BALANCE SHEET TYPES AND INVESTMENT POSITIONS ON INVESTORS' JUDGMENTS [Doctor of Philosophy in Accountancy]", 2015, (Wongyim, H., Pornupatham, S.).

Book

"Auditing", 3 Edition, Chulalongkorn University Press, 2019, (Pornupatham, S.).

"Seeing Through Financial Reports and Getting Inside Auditor's Report", 3st Edition, Chulalongkorn University Press, 2018, (Pornupatham, S.).

"Auditing", 1-6 Edition, Dharmniti Press, 2009, (Pornupatham, S.).

Book Chapters

"Accounts Receivable", Chulalongkorn University Press, 2009, (Orapin, K., Chalermkanjana, P., Kiattikulwattana, P., Pornupatham, S.).

"Value Added Tax accounting", Chulalongkorn University Press, 2009, (Orapin, D., Chalermkanjana, K., Maneeroj, P., Kiattikulwattana, P., Pornupatham, S.).

Textbooks

"Financial Accounting", 10th Edition, Chulalongkorn University Press, 2014, (Chalermkanjana, K., Maneeroj, P., Keerasuntonpong, P., Pornupatham, S., Orapin, D.).

"Intermediate Accounting", 6th Edition, Chulalongkorn University Press, 2014, (Pornupatham, S., Rodwanna, P., Maneeroj, P., Kiattikulwattana, P., Orapin, D., Komutputipong, N., Chalermkanjana, K., Sanguanchart, D.).

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"Financial Accounting", 6th Edition, Chulalongkorn University Press, 2009, (Chalermkanjana, K., Orapin, D., Keerasuntonpong, P., Maneeroj, P., Pornupatham, S.).

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"Financial Accounting", 4th Edition, Chulalongkorn University Press, 2005, (Chalermkanjana, K., Orapin, D., Keerasuntonpong, P., Maneeroj, P., Pornupatham, S.).

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"Intermediate Accounting", Chulalongkorn University Press, 2003, (Sanguanchart, D., Chalermkanjana, K., Komutputipong, N., Orapin, D., Kiattikulwattana, P., Maneeroj, P., Rodwanna, P., Pornupatham, S.).