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## Education

- 2007 DOCTOR OF PHILOSOPHY, ACCOUNTING, OKLAHOMA STATE UNIVERSITY, UNITED STATES
- 2001 MASTER OF BUSINESS ADMINISTRATION, ACCOUNTING, UNIVERSITY OF ILLINOIS AT URBANA CHAMPAIGN, UNITED STATES
- 1996 GRADUATE CERTIFICATE AUDITING, THAMMASAT UNIVERSITY, THAILAND
- 1995 BACHELOR OF ACCOUNTANCY (FIRST CLASS HONORS), ACCOUNTING INFORMATION SYSTEMS, CHULALONGKORN UNIVERSITY, THAILAND

## Publications

### Peer-Reviewed Journal Articles

- "Usefulness of Accounting Estimates: A Tale of Two Countries (China and India)", Journal of Accounting, Auditing and Finance, 32(1) : 123-135, Jan.2017-Jan.2017, (Eng, L.L., Vichitsarawong, T.).
- "Do Audit Opinions Reflect Earnings Persistence?", Managerial Auditing Journal, 30(3) : 244-276, Mar.2015-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.).
- "Are International Financial Reporting Standards-Based and U.S. GAAP-Based Accounting Amounts Comparable? Evidence from U.S. ADRs", Journal of Accounting, Auditing and Finance, 29(2) : 163-187, Apr.2014-Apr.2014, (Eng, L. L., Sun, L., and Vichitsarawong, T.).
- "The valuation properties of earnings and book values reported under IAS, domestic GAAP and U.S. GAAP: Evidence from China, Hong Kong, Japan, Korea and Singapore", Advances in Accounting, 29(2) : 278-285, Dec.2013-Dec.2013, (Eng, L. L., Sun, L., Vichitsarawong, T.).
- "Thai Financial Reporting Standard, Business Combination and Goodwill Concept", Chulalongkorn Business Review, 34(132) : 10, Apr.2012-Jun.2012, (Vichitsarawong, T.).
- "The Value Relevance of Earnings and Cash Flows: Evidence from Thailand", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 7(19) : 39-53, Aug.2011-Aug.2011, (Vichitsarawong, T.).

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## Publications

- "The impact of the Asian financial crisis on conservatism and timeliness of earnings: Evidence from Hong Kong, Malaysia, Singapore, and Thailand", *Journal of International Financial Management and Accounting*, 21(1) : 32-61, Mar.2010-Mar.2010, (Vichitsarawong, T., Eng, L.L., and Meek, G.K.).
- "The impact of the Asian financial crisis on auditors' conservatism", *Journal of International Accounting Research*, 7(2) : 43-63, Aug.2008-Aug.2008, (Herrmann, D.R., Pornupatham S., and Vichitsarawong T.).
- "Fair value accounting: Interested perspective", *Chulalongkorn Business Review*, 94 : 14-32, 2002, (Vichitsarawong, T.).
- "Should the Amortization of Goodwill be Eliminated?", *Chulalongkorn Business Review*, 90 : 11-22, 2001, (Vichitsarawong, T.).

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

- "The Effect of Global Financial Crisis on Real and Accrual-Based Earnings Management under U.S. GAAP and IFRS: Evidence from American Depositary Receipts (ADRs)"The 2017 American Accounting Association (AAA) Annual Meeting, San Diego, USA. Aug.2017, (Vichitsarawong, T., Eng, L.L.).
- "Are International Financial Reporting Standards-Based and U.S. GAAP-Based Accounting Amounts Comparable? Evidence from U.S. ADRs" The 2012 American Accounting Association (AAA) Annual Meeting Washington D.C., USA 2012, (Eng, L.L., Sun, L., Vichitsarawong, T.).
- "An Examination of the Valuation Properties of Earnings and Book Values Reported under IAS, Tax Based Accounting and U.S GAAP" The 2009 American Accounting Association Annual Meeting, American Accounting Association (AAA), New York, USA Aug.2009, (Eng, L.L., Sun L., and Vichitsarawong T.).
- "The Usefulness of Goodwill Impairment in Reflecting Firm Relative Efficiency" The 2008 American Accounting Association (AAA) Annual Meeting, Anaheim, California, USA Aug.2008, (Vichitsarawong, T.).

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## Books

- "Financial Statement Analysis and Equity Valuation", 2nd Edition, Chulalongkorn University Press, 2017, (Vichitsarawong, T.).
- "Principle of Accounting", 1st Edition, Chulalongkorn University Press, 2016, (Komutputipong, N., Vichitsarawong, T.).
- "Accounting I", 1&2 Edition, Chulalongkorn University, 1999, (Boonlert-U-Thai, K., Komutpong, T., and Vichitsarawong, T.).
- "The Ultimate Ownership of Family Firms and Real Earnings Management: Empirical Evidence from Thailand [Doctor of Philosophy in Accountancy]", 2013, (Phattaranawig, M., Vichitsarawong, T., Doctor of Philosophy in Accountancy).