



# รศ. ดร. วชีระ บุณยเนตร

Assoc. 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, (กัทร์ สุนทร ชินฏวคล และวชิระ บุณยเนตร).

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"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).

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"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

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"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.).

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"The association of audit qualifications with respect to delisting: Before and after Thai financial crisis"เอกสารวิชาการการประชุมสหพันธ์นักบัญชีอาเซียน ครั้งที่ 13 และการประชุมนักบัญชี ทั่วประเทศ ครั้งที่ 18, สมาคมนักบัญชีและผู้สอบบัญชีรับอนุญาตแห<sup>่</sup>งประเทศไทย2003, (Boonyanet, W.).

"The predictive value of financial reports"เอกสารประชุมสหพันธ์นักบัญชีอาเซียน ครั้งที่ 13 และการ ประชุมนักบัญชีทั่วประเทศ ครั้งที่ 18, สมาคมนักบัญชีและผู้สอบบัญชีรับอนุญาตแห่งประเทศไทย2003, (Boonyanet, W.).

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"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.).

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"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.).

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"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.).

"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

"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.).

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"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, (วชีระ บุณย เนตร และคณะ).

"Managerial Accounting", 1 Edition, McGraw Hill Education, Chulalongkorn University, 2015, (แพร ที่ระสุนทรพงษ์, ประภาภรณ์ เทียรติกุลวัฒนา, วชิระ บุณยเนตร, พงศ์พรต ฉัตราภรณ์.). "ระบบบัญชีเพื่อความเข้าใจ", บริษัท ไซมอน แอนด์ ชูสเตอร์ อินโดไชน่า จำกัด, 1999, (Boonyanet, W., Keerasuntonpong, P.).

#### **Textbooks**

"Introduction to Financial Accounting",1stEdition, Chulalongkorn University Press,2018, (Chatraphorn, P., Boonyanet, W., Keerasuntonpong, P., Kiattikulwattana, P.).
"Introduction to Managerial Accounting",6thEdition, 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)", Sukhothaithammathirat 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",2ndEdition, Chulalongkorn University Press,2000, (Chalermkanjana, K., Wachira, B., Morakul, S.).