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## Education

### (Degrees and Certificates)

- 2014: Doctor of Philosophy (Accounting), The University of New South Wales, Australia
- 2006: Master of Business Administration (Finance), Thammasat University, Thailand
- 2002: Bachelor of Accountancy (First Class Honors) (Accounting Information System), Chulalongkorn University, Thailand
  
- 2016: Certificate, Directors Accreditation Program (DAP), Thai Institute of Directors Association (IOD)
- 2016: Certified Practising Accountant (CPA), CPA Australia
- 2006: Certified Public Accountant (CPA), Thailand Federation of Accounting Professions (TFAC)

## Professional Experience

- Chairman of Audit Committee & Nomination and Remuneration Committee & Risk Management Committee & Corporate Governance and Sustainability Committee & Independent Director of publicly listed companies in Thailand
- Casual Tutor, The University of New South Wales, Australia
- Casual Lecturer and Tutor, Curtin University Sydney, Australia
- Casual Research Assistant, Securities Industry Research Centre of Asia-Pacific (SIRCA) Limited, Australia
- Officer and Accounting Committee, Tisco Bank, Thailand
- Senior Associate, PricewaterhouseCoopers ABAS Ltd., Thailand
- Games and Attractions Staff, Six Flags Great Adventure, United States of America
- Customer Service Associate, Wawa, United States of America
- Customer Service Associate, Sunoco, Inc., United States of America
- Intern, KPMG Audit (Thailand) Ltd., Thailand

## Publications

### Peer-Reviewed Journal Articles

- "Corporate sustainability and sustainable growth: The role of industry sensitivity", *Finance Research Letters*, 53: 103596, May.2023, (Sanoran, K.).
- "Initial Implementation of Data Analytics and Audit Process Management", *Sustainability*, 15(3): 1766, Jan.2023, (Sanoran, K., Ruangprapun, J.).
- "Audit partner industry specialization and the cost of debt: Evidence from Thailand", *Journal of International Accounting Research*, 21(3): 127–146, Sep.2022, (Sanoran, K.).
- "Transmission mechanisms of executive compensation to cost of equity capital", *Global Business & Finance Review*, 27(4): 108–117, Aug.2022, (Sanoran, K.).
- "Lessening effects of SOX on the relationship between executive compensation components and cost of equity capital", *International Journal of Financial Studies*, 10(3): 56, Jul.2022, (Sanoran, K.).
- "National culture and saving: How collectivism, uncertainty avoidance, and future orientation play roles", *Global Finance Journal*, 50: 1–11, Nov.2021, (Srivisal, N., Sanoran, K., Bukkavesa, K.).
- "What matters in cost of debt: audit partner public-client specialization or busyness?", *Managerial Auditing Journal*, 35(9): 1379–1399, Dec.2020, (Sanoran, K.).
- "Auditors' going concern reporting accuracy during and after the global financial crisis", *Journal of Contemporary Accounting & Economics*, 14(2): 164–178, Aug.2018, (Sanoran, K.).

### Peer-Reviewed Academic/Professional Meeting

#### Proceedings/Presentations

- "Audit partner industry specialization and cost of debt around the global financial crisis: Evidence from Thailand", *The Eighth International Conference of the Journal of International Accounting Research (JIAR)*, Jun.2021, (Sanoran, K.).
- "The relationship between national culture and savings rate: Effects of institutional collectivism, uncertainty avoidance, and future orientation", *2020 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Virtual Conference*, Jul.2020, (Sanoran, K., Bukkavesa, K.).

## Publications

- "What matters in cost of debt: Audit partner public-client specialization or busyness?", 2019 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Brisbane, Australia, Jul.2019, (Sanoran, K.).
- "CEO cash compensation and accounting conservatism" Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium 2018, Bali, Indonesia, Jan.2018, (Sanoran, K., Pattanapanyasat, R., Boonlert-U-Thai, K.).
- "Auditors' going concern reporting accuracy during and after the global financial crisis", 2017 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Adelaide, Australia, Jul.2017, (Sanoran, K.).
- "Effects of executive compensation components on cost of equity capital", Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium 2017, Taipei, Taiwan, Jan.2017, (Sanoran, K., Wong, L.).
- "Effects of executive compensation components on earnings management and cost of equity capital", 2016 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Gold Coast, Australia, Jul.2016, (Sanoran, K., Wong, L.).
- "Auditors' going concern opinions and reporting accuracy during and after the global financial crisis", Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium 2016, Bangkok, Thailand, Jan.2016, (Sanoran, K.).
- "Executive compensation and going concern audit report", Global Emerging Scholar Research Workshop, American Accounting Association Annual Meeting 2014, Atlanta, USA, Aug.2014, (Sanoran, K.).

### Non-Peer-Reviewed Journals and Articles

- "Changes and challenges facing accounting and auditing education", Thai Accounting Association, 17(1): 34–37, May.2021, (Sanoran, K.).
- "Economic theories, research outputs, and auditing practices", Thai Accounting Association, 13(2): 22–25, Nov.2017, (Sanoran, K., Chiwamit, P., Sakchuenyos, P.).
- "Business sustainability and corporate governance", Thai Accounting Association, 12(2), Nov.2016, (Sanoran, K.).
- "Executive compensation structure, moderating effects of the Sarbanes-Oxley Act of 2002, and going concern modified audit report", Thai Accounting Association, 10(2), Nov.2014, (Sanoran, K.).

## Publications

- "Carbon tax and Emissions Trading Scheme (ETS) & assurance engagements on Greenhouse Gas Statements", Thai Accounting Association, 8(1): 33–35, Mar.2012, (Sanoran, K.).

## Books

### Textbooks

- "Managerial Accounting", 15<sup>th</sup> Edition, McGraw-Hill Education, Bangkok, 2017, (Nantaporn, B., Hawat, P., Chookhiatti, S., Sribunnak, V., Shutibhinyo, W., Sanoran, K.).
- "Managerial Accounting", 12<sup>th</sup> Edition, McGraw-Hill Education, Bangkok, 2008, (Nantaporn, B., Hawat, P., Chookhiatti, S., Sribunnak, V., Shutibhinyo, W., Sanoran, K.).

## Courses

### Taught

- Financial Accounting
- Principles of Accounting
- Intermediate Accounting I
- Intermediate Accounting II
- Managerial Accounting
- Auditing
- Seminar in Auditing and Internal Audit
- Seminar in Financial Reporting and Assurance
- Doctoral Dissertation Seminar
- Seminar in Auditing Research