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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 Honours) (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 the Audit Committee & Member of the Nomination and Remuneration Committee & Member of the Risk Management Committee & Independent Non-Executive Director of 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

- "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 and Economics*, 14(2): 164-178, Aug.2018, (Sanoran, K.).

Peer-Reviewed Academic/Professional Meeting Proceedings

- "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.).
- "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.).
- "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 Conference*, Gold Coast, Australia, Jul.2016, (Sanoran, K., Wong, L.).
- "Executive Compensation and Going Concern Audit Report", *Global Emerging Scholar Research Workshop, American Accounting Association Annual Meeting 2014*, Atlanta, USA, Aug.2014, (Sanoran, K.).

Publications

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