



รศ. ดร. เกียรติไทร บุญเลิศอุทัย

Assoc. Prof. Dr. Kriengkrai Boonlert-U-Thai

Department : Accountancy

Email : kriengkrai.b@cbs.chula.ac.th

Tel : 02 218 5743

Education

- 2005 DOCTOR OF PHILOSOPHY, ACCOUNTING, OKLAHOMA STATE UNIVERSITY, UNITED STATES
- 2001 MASTER OF SCIENCE, ACCOUNTING, OKLAHOMA STATE UNIVERSITY, UNITED STATES
- 1995 MASTER OF ACCOUNTANCY (HIGHEST GPAX), FINANCIAL ACCOUNTING, CHULALONGKORN UNIVERSITY, THAILAND
- 1995 POSTGRADUATE DIPLOMA IN AUDITING, THAMMASAT UNIVERSITY, THAILAND
- 1993 BACHELOR OF BUSINESS ADMINISTRATION (FIRST CLASS HONORS), ACCOUNTING, RAJAMANGALA UNIVERSITY OF TECHNOLOGY THANYABURI, THAILAND

Publications

Peer-Reviewed Journal Articles

- "Board Characteristic Quality Affects Earnings Persistence in Small Firms: The Case of Listed Companies in the Stock Exchange of Thailand", Journal of Business Administration (วารสารบริหารธุรกิจ ม.ธรรมศาสตร์), 44(169) : 1-24, Mar.2021, (Boonlert-U-Thai, K., Srijunpetch, S., Phakdee, A.).
- "Audit Committee, Aboard Education, and Accounting Conservatism", Journal of Business Administration (วารสารบริหารธุรกิจ ม.ธรรมศาสตร์), 42(162) : 1-26, Apr.2019-Jun.2019, (Boonlert-U-Thai, K., Phakdee, A.).
- "Family ownership and earnings quality of Thai firms", Asian Review of Accounting, 27(1) : 112-136, Mar.2019, (Boonlert-U-Thai, K., Sen, P.K.).
- "Key Audit Matters: What they tell", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 15(45) : 5-25, Mar.2019, (Boonlert-U-Thai, K., Srijunpetch, S., Phakdee, A.).
- "The Effect of Corporate Governance Score and Board Characteristics on Financial Reporting Timeliness", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 15(48) : 5-30, Dec.2019, (Boonlert-U-Thai, K., Phakdee, A., Srijunpetch, S.).
- "Board Characteristics, Accounting Conservatism, and Firm Performance of Thai Listed Companies", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 14(43) : 27-47, Sep.2018, (Boonlert-U-Thai, K., Phakdee, A.).

Publications

- "The Relative Value Relevance of U.S. GAAP and IFRS", *Global Business and Finance Review*, 20(1) : 105-120, Jun.2015, (Boonlert-U-Thai, K., Duangploy, O.).
- "Accounting for Investment", *Journal of Commerce-Burapha Review*, 7(1) : 9-28, Jan.2012-Jun.2012, (Chatraphorn, P., Boonlert-U-Thai, K., Kiattikulwattana, P.).
- "IES 2 and the Development of Undergraduate Accounting Programs", *Chulalongkorn Business Review*, 34(134) : 123-138, Oct.2012-Dec.2012, (Kunpanitchakit, D., and Boonlert-U-Thai, K.).
- "Earnings Management, Investor Protection, and National Culture", *Journal of International Accounting Research*, 6(2) : 35-54, Jul.2007, (Nabar, S., Boonlert-U-Thai, K.).
- "Earnings Attributes and Investor Protection: International Evidence", *International Journal of Accounting*, 41(4) : 327-357, 2006, (Boonlert-U-Thai, K., G. Meek, and S. Nabar.).
- "Reply to Discussion of "Earnings Attributes and Investor Protection: International Evidence", *The International Journal of Accounting*, 41(4) : 369-372, 2006, (Boonlert-U-Thai, K., G. Meek, and S. Nabar).
- "International Accounting: Harmonization in Financial Reporting", *Chulalongkorn Business Review*, 2000, (Boonlert-U-Thai, K.).
- "Accounting for Investments Under Thai's GAAPs.", *Chulalongkorn Business Review*, 1998, (Boonlert-U-Thai, K.).
- "Cash, Working Capital, and Quality of Earnings", *Chulalongkorn Business Review*, 1998, (Boonlert-U-Thai, K.).
- "Accounting for Zero-Coupon Bond.", *Chulalongkorn Business Review*, 1997, (Boonlert-U-Thai, K., Toommanon, V.).
- Peer-Reviewed Academic/Professional Meeting Proceedings**
- "Accounting Conservatism and Future Investment Opportunities: Empirical Evidence from Thailand"15th Asian Academic Accounting Association (4A) Annual Conference, Bangalore, India Oct.2014, (Boonlert-U-Thai, K.).
- "Political Connections and Accounting Conservatism"American Accounting Association 2009 Annual Meeting and Conference Aug.2009, (Boonlert-U-Thai, K.).
- "Accounting Conservatism and Controlling Shareholder Characteristics: Empirical Evidence from Thailand"the 2009 Chulalongkorn Accounting and Finance Research Symposium in Bangkok, Thailand 2009, (Boonlert-U-Thai, K., Kuntisook, K.).
- "Accounting Conservatism and Politically Connected Family Firms"the 2009 American Accounting Association Annual Meeting, New York City, USA 2009, (Boonlert-U-Thai, K., Kuntisook, K.).

Publications

- "Accounting Conservatism and Controlling Shareholder Characteristics: Empirical Evidence from Thailand"9th Annual conference, Asian Academic Accounting Association, the emirate of Dubai, UAE Dec.2008
- "Accounting Conservatism and Controlling Shareholder Characteristics: Empirical Evidence from Thailand"the 2008 American Accounting Association Annual Meeting in San Francisco, San Francisco, USA 2008, (Boonlert-U-Thai, K., Kuntisook, K.).
- "Earnings Management, Investor Protection, and National Culture: International Evidence"The 5th Annual Meeting of the 2007 Asian Pacific Interdisciplinary Research in Accounting (APIRA), Auckland, New Zealand 2007, (Boonlert-U-Thai, K., Nabar, S.).
- "Earnings Attributes and Investor Protection: International Evidence", The 2006 American Accounting Association Annual Meeting, San Francisco, USA 2006, (Boonlert-U-Thai, K., Meek, G., Nabar, S.).
- "Valuation Properties of Earnings, Book Value, and Residual Income: The Case of Southeast Asian Countries"The Asian-Pacific Conference on International Accounting Issues' WellingtonNov.2005, (Boonlert-U-Thai, K.).
- "Earnings Attributes and Investor Protection: International Evidence"The 2005 Illinois International Accounting Conference, Kobe University, Japan 2005, (Boonlert-U-Thai, K., Meek, G., Nabar, S.).
- "Valuation Properties of Earnings, Book Value, and Residual Income: The Case of Four Southeast Asian Countries", The 2004 American Accounting Association Annual Meeting, Florida, USA 2004, (Boonlert-U-Thai, K.,Meek, G., Saudagaran, S.).
- "An Examination of Timeliness of Corporate Financial Reporting: Empirical Evidence from the Stock Exchange of Thailand", The 2002 American Accounting Association Annual Meeting, Florida, USA 2002, (Boonlert-U-Thai, K., Patz, D., Saudagaran, S.).

Working Papers

- "An Investigation of Earnings Management Models Using Simulation", Present
- "CEO Power and the Quality of Accounting Information", Present, (Jiraporn, P., Boonlert-U-Thai, K.).
- "Earnings Attributes and Political Connection", Present, (Kang, T., Boonlert-U-Thai, K.).
- "The Impact of Country Specific Factors and Culture on Earnings Attributes: International Evidence", Present, (Saudagaran, S., Boonlert-U-Thai, K.).
- "Value Relevance of Accounting Numbers: Earnings, Book Value, and Operating Cash Flows", Present, (Saudagaran, S., Boonlert-U-Thai, K.).
- "Accounting Conservatism and Politically Connected Family Firms", 2018, (with Kuntisook, K., Kang, T.).
- "Accrual Quality: A New Approach", 2018, (Boonlert-U-Thai, K., Sen, P.K., Doogar, R.).

Publications

- "Aggregate Discretionary Accruals and Future Market Returns: International Evidence", 2018, (Boonlert-U-Thai, K., Kang, T., Han, S., Eunyoung, L.).
- "Awarded Sustainability Firms and Earnings Attributes", 2018, (Boonlert-U-Thai, K., Sen, S.K.).
- "CEO Cash Compensation and Accounting Conservatism: A Trade-Off between Bonus and Salary Components", 2018, (with Sanoran, K., Pattanapanyasat, R.).
- "Evolution in Value Relevance of Accounting Data: International Evidence", 2018, (Boonlert-U-Thai, K., Sen, P.K., Schabel, P.).
- "Fundamental Valuation in Six Asian Countries: Role of Earnings, Book Value, and Dividends (Second round at JAAF)", 2018, (Boonlert-U-Thai, K., Saudagaran, S., Sen, P.K.).
- "Market and Accounting Based Valuation Models around the World", 2018, (Saudagaran, S., Boonlert-U-Thai, K.).
- "Real Earnings Management and Political Connection", 2018, (Kang, T., Boonlert-U-Thai, K.).
- "Founding Family Ownership and Value Relevance of Accounting Information: Evidence from Thailand", 2017, (with Sen, P.K.).
- "Valuation Properties of Earnings, Book Value, and Residual Income: The Case of Four Southeast Asian Countries", 2017, (with Saudagaran, S., Sen, P.K.).
- "An Investigation of Earnings Management Models Using Simulation", 2013
- "Market and Accounting Based Valuation Models around the World", 2013, (with Saudagaran, S.).
- "The Impact of Country Specific Factors and Culture on Earnings Attributes: International Evidence", 2013, (with Saudagaran, S.).
- "CEO Power and the Quality of Accounting Information", 2012, (with Jiraporn, P.).
- "Earnings Attributes and Political Connection", 2012, (with Kang, T.).
- "Real Earnings Management and Political Connection", 2012, (with Kang, T.).

Reviews of Peer-Reviewed Journals

- "Editorial Board", Journal of International Accounting, Auditing, and Taxation 2017-2019
- "Editorial Board", International Journal of Commerce and Finance (IJCF) 2015-2019
- "Editorial Board", Srinakharinwirot Research and Development (Journal of Humanities and Social Sciences) 2014-2019
- "Journal Peer Review Committee", RMUTT Global Business Accounting and Finance Review (GBAFR) 2015-2019
- "Ad Hoc Reviewer", Asian Review of Accounting 2017
- "Editorial Board", Advances in International Accounting 2015-2016
- "Ad Hoc Reviewer", Pacific Accounting Review 2010

Publications

"Ad Hoc Review", International Journal of Accounting and Information Management 2008

Books

"Principles of Accounting I", 13 Edition, Chulalongkorn University Printing House, Bangkok, Thailand, 2016, (Pongpatiroj, C., Toommanon, V., Boonlert-U-Thai, K.).

"Accounting I", 1&2 Edition, 1999, (Boonlert-U-Thai, K., Komutpong, T., Vichitsarawong, T.).

"Statement of Cash Flows", 1&2 Edition, 1999, (Boonlert-U-Thai, K.).

Textbooks

"Financial Report: Is It a Boast?", Chulalongkorn University Printing House, 2006, (Sribunnak, V., Boonlert-U-Thai, K.).

"Accounting I", 1&2 Edition, 1999, (Boonlert-U-Thai, K., Komutpong, T., Vichitsarawong, T.).

"Statement of Cash Flows", 1&2 Edition, 1999, (Boonlert-U-Thai, K.).

Other

"Accounting Conservatism and Future Investment Opportunities [Doctor of Philosophy in Accountancy]", 2014, (Nuanpradit, S., Boonlert-U-Thai, K.).