



**พศ. ดร. วิศรุต ศรีบุญนาค**

**Asst. Prof. Dr. Visarut Sribunnak**

**Department : Accountancy**

**Email : visarut@cbs.chula.ac.th**

**Tel : 02 218 5892**

## Education

- 2004 DOCTOR OF PHILOSOPHY IN BUSINESS ADMINISTRATION, ACCOUNTING, UNIVERSITY OF CALIFORNIA, BERKELEY, UNITED STATES
- 1997 MASTER OF BUSINESS ADMINISTRATION, ACCOUNTING, UNIVERSITY OF ILLINOIS AT UBRANA-CHAMPAIGN, UNITED STATES
- 1994 BACHELOR OF ACCOUNTANCY (SECOND CLASS HONORS), ACCOUNTING, CHULALONGKORN UNIVERSITY, THAILAND

## Publications

### Peer-Reviewed Journal Articles

- "Fair Value Measurement by a Discounted Cash Flow Technique: IFRS 13", Chulalongkorn Business Review, 36(140) : 16-31, Apr.2014-Jun.2014, (Sribunnak, V., Komutputipong, N.).
- "Important Issues Related to Consolidated Financial Statement Preparation and Disclosure of Interests in Other Entities Based on IFRS 10 and 12", Chulalongkorn Business Review, 35(136) : 32 - 41, Apr.2013-Jun.2013, (Sribunnak, V., Komutputipong, N.).
- "The Application of Fair Value Measurement Principles in Property, Plant, and Equipment Recognition", Chulalongkorn Business Review, 34(133) : 22-32, Jul.2012-Sep.2012, (Sribunnak, V., Manowan, P., Komutputipong, N.).
- "Measurement and Recognition of Intangible Assets", Chulalongkorn Business Review, 34(131) : 29-50, Jan.2012-Mar.2012, (Peetathawatchai, P., Manowan, P., Sribunnak, V.).
- "Impairment of financial assets measured at amortized cost", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 7(19) : 54-62, Aug.2011, (Sribunnak, V., Supattarakul, S.).
- "Predictive Ability and Stock Price Informativeness of Earnings and Cash Flow Information of SET-Listed Companies Choosing to Apply Segment Disclosure Guidelines under Thai Accounting Standard No. 50", Chulalongkorn Business Review, 32(125) : 45-73, Jul.2010-Sep.2010, (Chansuwan, N., Sribunnak, V.).
- "The Impact of Excluding Nonfinancial Exposure on the Usefulness of Foreign Exchange Sensitivity-Analysis Risk Disclosure", Journal of Accounting, Auditing & Finance, 21(1) : 1-25, Feb.2006, (Sribunnak, V. and Wong, M.H.F)).

## Publications

"Market Risk Disclosures", Chulalongkorn Business Review, 27(1) : 43-67, 2005, (Sribunnak, V., Manowan, P.).

### Peer-Reviewed Academic/Professional Meeting Proceedings

"Predictive Ability and Stock Price Informativeness of Segment Reporting Disclosures of Companies Listed in the Stock Exchange of Thailand."Proceedings of the 2009 American Accounting Association Annual Meeting, American Accounting Association, New York, U.S.A. Aug.2009, (Chansuwan, N., Sribunnak, V.).

"Financial Statement Preparation Frequency in Start-up Ventures: An Examination of Entrepreneur Intentions"Nov.2005, (Sribunnak, V.).

### Peer-Reviewed Academic/Professional Meeting Presentations

"Foreign Exchange Sensitivity-Analysis Risk Disclosures and Market-Based Risk Measure", Conference on risk Reporting, Clearwater Beach, Florida, 2003, (Sribunnak, Visarut and Wong, Franco).

### Reviews of Peer-Reviewed Journals

"Reviewer", Chulalongkorn Business Review 2007-2019

"Reviewer", International Journal of Accounting Auditing and Performance Evaluation 2011-2011

"Reviewer", NIDA Business Journal 2011-2011

## Books

"Intermediate Accounting II", 5<sup>th</sup> Edition, Chulalongkorn University Press, 2020, (Peetathawatchai, P., Komutpong, N., Sribunnak, V.).

"Intermediate Accounting", 1st Edition, Chulalongkorn University Press, 2019, (Peetathawatchai, P., Komutputipong, N., Sribunnak, V.).

"Managerial Accounting", McGraw-Hill, Bangkok, 2018, (Nantaporn, B., Hawat, P., Chookhiatti, S., Sribunnak, V., Shutibhinyo, W., Sanoran, K.).

"Statement of Cash Flows: Preparation and Analysis", 1st Edition, Chulalongkorn University Press, 2016, (Toommanon, V., Sribunnak, V.).

"Derivatives: Measurement, Recognition and Foreign Exchange Hedge Accounting", 1st Edition, Chulalongkorn University Press, 2011, (Sribunnak, V., Peetathawatchai, P., Komutputipong, N.).

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

## Book

"Accounting Choice and Market Reaction to Liability Recognition of Defined Benefit Plans under TAS 19: Empirical Evidence from Thailand [Doctor of Philosophy in Accountancy]", 2014, (Wongrathanandha, C., Sribunnak, V.)