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Education

- 2000 DOCTOR OF PHILOSOPHY, ACCOUNTING, UNIVERSITY OF OREGON, UNITED STATES
- 1996 MASTER OF BUSINESS ADMINISTRATION, MANAGEMENT, UNIVERSITY OF OREGON, UNITED STATES
- 1992 BACHELOR OF ACCOUNTANCY, KASETSART UNIVERSITY, THAILAND

Publications

Peer-Reviewed Journal Articles

- "Development of Financial Performance Reporting Standards (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 15(45): 67-85, Mar.2019, (Vichitlekarn, S.).
- "Revision of Thai Financial Reporting Standard for Non-Publicly Accountable Entities (TFRs for NPAEs) (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 14(Special Issue): 58-73, Mar.2018, (Vichitlekarn, S.).
- "Development of Financial Reporting Standards for Disclosure (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 13(40): 82-97, Dec.2017, (Vichitlekarn, S.).
- "Financial Reporting for Agriculture (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 12(34): 63-87, Jun.2016, (Vichitlekarn, S.).
- "Importance, Problems and Obstacles of Management Discussion and Analysis (MD&A) Preparation (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 11(31): 5-25, Aug.2015, (Vichitlekarn, S.).
- "The Direction and Magnitude of Effect of the Change in Accounting Methods used for Reporting Investments in Subsidiaries and Associates on Separate Financial Statements from Equity to Cost Methods (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 3(6): 44-66, Apr.2007, (Vichitlekarn, S.).
- "Direction of Statement of Performance and Statement of Changes in Equity: Impact from the Draft of TAS 35, Presentation of Financial Statements and Exposure Draft of Proposed Amendments to IAS 1 (2006) (in Thai)", Journal of Accounting Profession (วารสารวิชาชีพบัญชี), 2(4): 100-123, Sep.2006, (Vichitlekarn, S.).

Publications

"The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud", Contemporary Accounting Research, 17(2): 327-356, 2000, (Smith, R., Tiras, R., Vichitlekarn, S.).

Peer-Reviewed Academic/Professional Meeting Proceedings

"Earnings Management and Performance After Private Placement of Companies Listed in the Stock Exchange of Thailand (in Thai)"The 1st Annual National Conference on Business and Accounting, Kasetsart University, Kasetsart Business School Apr.2013, (Khunsing, P., Vichitlekarn, S.).

"Relationship between Corporate Social Responsibility Disclosures and Stock Prices of Companies Listed in the Stock Exchange of Thailand (in Thai)" โครงการสนับสนุนทุนวิจัยด้านตลาดทุนระดับบัณฑิตศึกษาประจำปี 2555, Kasetsart University, Stock Exchange of Thailand Oct.2012, (Supattaraporn, B., Vichitlekarn, S.).

"Effect of Non-Audit Service Fees on Earnings Quality (in Thai)"The 49th Kasetsart University Academic Annual Conference, Kasetsart University, Kasetsart University Feb.2011, (Rattanaposaengsri, T., Vichitlekarn, S.).

"Corporate Governance Mechanism: Relationship between Ownership Structure and Audit Fees (in Thai)"การประชุมเสนอผลงานวิจัยระดับบัณฑิตศึกษาแห่งชาติ ครั้งที่ 17 และการสัมมนาวิชาการเพื่อเผยแพร่ผลงานวิจัยสู่ชุมชน ครั้งที่ 5 ณ มหาวิทยาลัยราชภัฏบุรีรัมย์, Kasetsart University, Buriram Rajabhat University Jun.2010, (Thammanusan, N., Vichitlekarn, S.).

Non-Peer-Reviewed Journals and Articles

"TFRS for SMEs: Background and Important Issues for Incomplex NPAEs (In Thai)", จุลสารสมาคมการบัญชีไทย 13: 12-18, Mar.2017, (Vichitlekarn, S.).

"Decoding Financial Statements (in Thai)", For You (booklet) (จุลสารสมาคมปริญญาโทสำหรับผู้บริหาร มหาวิทยาลัยเกษตรศาสตร์) 42006, (Vichitlekarn, S.).

"International Education Standards (IES) and Accounting Professions in Thailand (in Thai)", จุลสารสมาคมการบัญชีไทย 32006, (Vichitlekarn, S.).

Other

"CISA 1 Workbook- Investment Analysis Tools -Financial Statement Analysis Chapters (in Thai)- TSI, Stock Exchange of Thailand", 2006, (Vichitlekarn, S.).