
MUTTANACHAI SUTTIPUN, Ph.D.
Associate Professor
Department of Accounting
Faculty of Management Sciences, Prince of Songkla University
muttanachai.s@psu.ac.th
Qualification: Scholarly Academic (SA)

Academic Background

Ph.D. The University of Newcastle, Accounting and Finance.

M.B.A. Kasetsart University.

B.B.A. Prince of Songkla University, Accounting.

Work Experience

Work Experience

Associate Professor, Prince of Songkla University (October, 2004 - Present), Songkhla, Thailand.

Teaching

Courses from the Teaching Schedule: ACCOUNTING INTERNSHIP, ACCOUNTING RESEARCH, ACCOUNTING RESEARCH, ADVANCED ACCOUNTING II, ADVANCED ACCOUNTING II, BENEFIT OF MANKINDS, BUSINESS FORECASTING, BUSINESS FORECASTING, BUSINESS MANAGEMENT AND INTERNATIONAL BUSINESS, CO-CURRICULAR ACTIVITIES I, CONTEMPORARY ACCOUNTING, COOPERATIVE EDUCATION IN ACCOUNTING, COOPERATIVE EDUCATION PREPARATION, CORPORATE GOVERNANCE, DISSERTATION, INTERMEDIATE ACCOUNTING II, INTERMEDIATE ACCOUNTING II, INTERMEDIATE ACCOUNTING II, INTERNATIONAL ACCOUNTING, INTERNATIONAL BUSINESS, MINOR THESIS, MINOR THESIS, MODULE : ADVANCED ACCOUNTING FOR PRACTICES, MODULE: ACCOUNTING RESEARCH PROCESS FOR PUBLICATION, MODULE: RESEARCH IN BUSINESS MANAGEMENT, MODULE: RESEARCH IN ORGANIZATIONAL AND HUMAN RESOURCE MANAGEMENT, MODULE: RESEARCH IN PUBLIC MANAGEMENT, PRINCIPLES OF ACCOUNTING, SEMINAR ON DOCTORAL RESEARCH DEVELOPMENT IN MANAGEMENT I, SEMINAR ON DOCTORAL RESEARCH DEVELOPMENT IN MANAGEMENT II, SOCIAL RESPONSIBILITY ACCOUNTING, STATISTICS FOR ACCOUNTING RESEARCH, THESIS, THESIS, THESIS, THESIS

Executive or Professional Education

2022 - Deputy Director, Office of Research and Development for Humanities and Social Sciences.

Teaching Schedule

Term	Course	Sec	Course Title	Cr	Enroll	Total	TR%
2023/3	796200-464-381-0019862	2	ACCOUNTING INTERNSHIP	0	54	0	33.33%
2023/2	796200-464-382-0024299	1	COOPERATIVE EDUCATION PREPARATION	1	132	132	50%
2023/2	796200-464-481-0015444	1	COOPERATIVE EDUCATION IN ACCOUNTING	6	80	480	11.11%
2023/2	796200-464-400-0024274	2	BENEFIT OF MANKINDS	1	74	74	50%
2023/2	796200-464-313-0019838	1	INTERNATIONAL ACCOUNTING	3	17	51	100%
2023/2	796400-464-701-0014099	2	THESIS	18	8	144	16.67%

2023/2	796200-464-471-0019861	1	ACCOUNTING RESEARCH	3	3	9	100%
2023/2	797600-450-230-0025985	4	DISSERTATION	36	1	36	20%
2023/1	796200-464-311-0024286	1	ADVANCED ACCOUNTING II	3	145	435	100%
2023/1	796200-464-211-0026199	1	INTERMEDIATE ACCOUNTING II	3	113	339	100%
2023/1	796400-464-501-0025880	1	MODULE: ACCOUNTING RESEARCH PROCESS FOR PUBLICATION	6	11	66	100%
2023/1	796400-464-701-0014099	2	THESIS	18	5	90	20%
2023/1	797600-450-241-0025982	1	MODULE: RESEARCH IN BUSINESS MANAGEMENT	6	1	6	50%
2023/1	797600-450-139-0017234	1	THESIS	36	0	0	25%
2023/1	797600-450-138-0016909	1	THESIS	48	0	0	25%
Totals				188	644	1,862	

Intellectual Contributions

Intellectual Contributions Grid: Years: 2023, 2022, 2021, 2020, 2019

Category	BDS	AIS	TLS	Total
Articles in Peer-Reviewed Journals	52			52
Publications in Conference Proceedings (Refereed)	7			7
Grants - Funded (both refereed and non-refereed)	6	1		7
Grants - Pending (both refereed and non-refereed)	3			3

Refereed Articles

Basic or Discovery Scholarship

DITKAEW, K., & SUTTIPUN, M. (2023). The Impact Of Audit Data Analytics On Audit Quality And Audit Review Continuity In Thailand. *Asian Journal of Accounting Research*, 8 (3), 269-278. [SCOPUS-Q2]

SUTTIPUN, M., LEELATIWANON, S., & WICHIANRAK, J. (2023). Impact of Environmental Reporting on Firm Performance of Listed Companies from High Environmental Impact Industries in Thailand. *Journal of Business Administration Thammasat University*, 48 (178), 40-63. [T1]

KHUNKAEW, R., & SUTTIPUN, M. (2023). The Association between Audit Committee Characteristics and Earnings Quality: The Case of Indonesia-Malaysia-Thailand Growth Triangle (IMT-GT). *Journal of Accounting Profession*, 19 (61), 5-34. [T1]

SUTTIPUN, M., KHUNKAEW, R., & WICHIANRAK, J. (2023). The Impact Of Environmental, Social And Governance (Esg) Reporting And Female Board Members On Financial Performance: Evidence From Thailand. *Journal of Accounting Profession*, 19 (61), 89-111. [T1]

PUMIVISET, W., & SUTTIPUN, M. (2023). Mediating Role Of Strategic Management Scouting On Relationship Between Board Composition And Financial Performance Of Green Industry In Thailand. *Journal of Accountancy and Management*, 15 (2), 112-129. [T1]

SUTTIPUN, M., KHUNKAEW, R., & YORDUDOM, T. (2023). The Relationship Between Environmental, Social And Governance (Esg) Disclosure And Financial Performance: Evidence From Thailand. *Journal of Environmental Accounting and Management*, 11 (1), 63-74. [SCOPUS-Q2]

BOONLERT-U-THAI, K., & SUTTIPUN, M. (2023). Influence of external and internal auditors on Key Audit Matters (KAMs) reporting in Thailand. *Cogent Business & Management*, 10 (3), 1-17. [SCOPUS-Q2]

INSEE, K., & SUTTIPUN, M. (2023). R&D Spending, Competitive Advantage, And Firm Performance In Thailand. *Cogent Business & Management*, 10 (2), 1-17. [SCOPUS-Q2]

SUTTIPUN, M., XUE, H., LAKKANWANIT, P., & CHEN, S. (2023). Environmental Regulation And Corporate

Performance: The Effects Of Green Financial Management And Top Management'S Environmental Awareness. *Cogent Business & Management*, 10 (1), 1-17. [SCOPUS-Q2]

SUTTIPUN, M. (2023). Esg Performance And Corporate Financial Risk Of The Alternative Capital Market In Thailand. *Cogent Business & Management*, 10 (1), 1-13. [SCOPUS-Q2]

SUTTIPUN, M., WICHIANRAK, J., & KHUNKAEW, R. (2023). Sustainability Reporting, Gender Diversity, Firm Value And Corporate Performance In Asean Region. *Cogent Business & Management*, 10 (1), 1-24. [SCOPUS-Q2]

KHUNKAEW, R., TRIPIPAT, T., OTHONG, W., PROMPUTKAEW, C., MEEMARK, S., MUTTANACHAI SUTTIPUN (2022). The Relationship Between Board Composition, Corporate Governance Score, And The Quality Of Risk Management Reporting Of Listed Companies From The Stock Exchange Of Thailand (Set) In Set100 Group During The Covid-19 Crisis. *Journal of Management Sciences Surattthani Rajabhat University*, 8 (2), 143-170. [1]

CHOOMNIRAT, R., CHAIRAT, N., & SUTTIPUN, M. (2022). The Impact Of The Disclosure Level Of Chief Executive Officer Reports On The Stock Prices Of Listed Companies On The Market For Alternative Investment (Mai). *University of the Thai Chamber of Commerce Journal*, 42 (1), 70-87. [1]

SUTTIPUN, M. (2022). External Auditor And Kams Reporting In Alternative Capital Market Of Thailand. *Meditari Accountancy Research*, 30 (1), 74-93. [SCOPUS]

SUTTIPUN, M., & YORDUDOM, T. (2022). Impact Of Environmental, Social And Governance Disclosures On Market Reaction: An Evidence Of Top50 Companies Listed From Thailand. *Journal of Financial Reporting and Accounting*, 20 (3) 753-767. [SCOPUS]

LAKKANAWANIT, P., DUNGTRIPOP, W., SUTTIPUN, M., & MADU, H. (2022). Energy Conservation And Firm Performance In Thailand: Comparison Between Energy-Intensive And Non-Energy-Intensive Industries. *energy conservation; firm performance; energy-intensive industry; Thailand*, 15 (3), 1-17. [ISI]

SUTTIPUN, M., & DECHTHANABODIN, P. (2022). Environmental, Social And Governance (Esg) Committees And Performance In Thailand. *Asian Journal of Business and Accounting*, 15 (2), 205-220. [SCOPUS]

LIMAPORN, S., MAKAEW, S., BILANGLOAD, S., PROMJAI, S., NOONUN, W., MUTTANACHAI SUTTIPUN (2022). The Relationship Between Key Audit Matters (Kams) Reporting And Audit Risk Of Listed Companies From The Stock Exchange Of Thailand (Set). *Journal of Accountancy and Management*, 14 (3), 158-173. [1]

SUTTIPUN, M., MA, W., LAKKANAWANIT, P., & THIPPAYANA, P. (2022). International Compensation Gap And Firm Performance With Mediating Effect Of Compensation Level: Evidence From Listed Energy Companies In China. *International Journal of Asian Business and Information Management*, 13 (1), 1-15. [SCOPUS]

LAPAROJKIT, S., & SUTTIPUN, M. (2021). The Influence Of Customer Trust And Loyalty On Repurchase Intention Of Domestic Tourism: A Case Study In Thailand During Covid-19 Crisis. *Journal of Asian Finance, Economics and Business*, 8 (5), 961-969. [SCOPUS]

TEANPITTHAYAMAS, A., SUTTIPUN, M., & LAKKANWANIT, P. (2021). Corporate Social Responsibility (Csr) Practices And Firm Performance: Empirical Evidence From Hotel Industry In Thailand. *Journal of Asian Finance, Economics and Business*, 8 (4), 777-786. [SCOPUS]

SUTTIPUN, M., & SWATDIKUN, T. (2021). Kams Reporting And Financial Performance: Empirical Evidence From Thai Listed Companies. *Journal of Asian Finance, Economics and Business*, 8 (4), 841-848. [SCOPUS]

KHUNKAEW, R., WICHIANRAK, J., SUTTIPUN, M., BOONTHIP, K., CHUKAEW, T., THAYARAK MOOSIC & WICHAYAPORN MUSIDAENG (2021). The Relationship Between Board Characteristics, Corporate Governance Score (Cg Score) And Accounting Conservatism Of Listed Companies In The Market For Alternative Investment (Mai). *University of the Thai Chamber of Commerce Journal*, 41 (2), 127-147. [1]

SUTTIPUN, M. (2021). Impact Of Key Audit Matters (Kams) Reporting On Audit Quality: Evidence From Thailand. *Journal of Applied Accounting Research*, 22 (5), 869-882. [SCOPUS]

SUTTIPUN, M. (2021). The Influence Of Board Composition On Environmental, Social And Governance (Esg) Disclosure Of Thai Listed Companies. *International Journal of Disclosure and Governance*, 18 (4), 391-402. [SCOPUS]

SUTTIPUN, M., LAKKANWANIT, P., SWATDIKUN, T., & DUNGTRIPOP, W. (2021). The Impact Of Corporate Social Responsibility On The Financial Performance Of Listed Companies In Thailand. *SUSTAINABILITY*, 13 (16), 1-14. [ISI]

WICHIANRAK, J., RATTANAMANEE, J., CHURAT, C., LAOSAKUN, T., TRIPIPAT, T., PANYA SUMRITPRADIT, PITCHAYA SAKULPRADIT, MUTTANACHAI SUTTIPUN & ON-ANONG SATTAYARAK (2021). Factors Influencing Key Audit Matters Disclosure In Audit Reports Of Companies Listed On Market Alternative For Investment (Mai). *Business Review Journal*, 13 (1), 38-57. [1]

- SUTTIPUN, M., & ARWAE, A. (2020). The Influence Of Sufficiency Economy Philosophy Practice On Smes Performance In Thailand. *Entrepreneurial Business and Economics Review*, 8 (2), 179-198. [SCOPUS]
- IMMELMAN, A., DANKITTIKUL, T., & SUTTIPUN, M. (2020). An Influence Of Lean Manufacturing Practices On Firm Performance Measured By Balanced Scorecard: A Case Study Of Manufacturing Firms In Thailand. *Asian Journal of Social Sciences and Management Studies*, 7 (3), 198-207. [Other]
- SUTTIPUN, M., & ARWAE, A. (2020). A Confirmatory Factor Of Corporate Social Responsibility Of Small And Medium Enterprises In The Southern Border Provinces. *Journal of Legal Entity Management and Local Innovation*, 6 (5), 193-204. [1]
- TIPPONG, D., JOMTHANACHAI, S., KAEWWILAI, A., SUTTIPUN, M., RATTANACHAN, S., SURATWADEE MEERUNGRUANG & WARAT LIMPHANUDOM (2020). Relationships Between Sufficiency Economy Philosophy And Business Performance Using Balanced Scorecard: A Case Study Of Logistics Business In Southern Thailand. *ABAC Journal*, 40 (4), 98-113. [SCOPUS]
- SUTTIPUN, M., & NICHOLSON, G. (2020). Relationship Between Risk Management Disclosures And Financial Performance Of Listed Companies In Thailand. *Academy of Accounting and Financial Studies Journal*, 24 (4), 1-11. [SCOPUS]
- SUTTIPUN, M. (2020). Kam Reporting And Common Share Price Of Listed Companies In The Market Of Alternative Investment From Thailand. *Academy of Accounting and Financial Studies Journal*, 24 (3), 1-10. [SCOPUS]
- SUTTIPUN, M., & YORDUDOM, T. (2020). The Influence Of Esg Disclosures On Firm Value In Thailand. *GATR Journal of Finance and Banking Review*, 2 (3), 108-114. [Other]
- SIRIPONG, W., PETCHBOUN, K., PRISAWONG, C., LOHAWIJARN, P., SAENGPHONG, W., SUNISA KHONGKAEW & MUTTANACHAI SUTTIPUN (2020). The Influence Of Profitability On Stock Prices: A Case Study Of Listed Companies In The Market For Alternative Investment (Mai). *Hatyai Academic Journal*, 18 (2), 177-193. [1]
- SUTTIPUN, M., LIMROSCHAROEN, S., & SANGAROON, P. (2020). The Relationship Between Board Composition And Environmental Disclosures: A Case Study Of Listed Companies In The Market For Alternative Investment In Thailand. *Phuket Rajabhat University Academic Journal*, 16 (1), 118-139. [2]
- SUTTIPUN, M., HIRANSALEE, P., DUMCHU, L., & SIRIPONG, W. (2020). The Relationship Between The Sufficiency Economy Philosophy Practice And Performance Represented By The Balanced Scorecard : A Case Study Of Smes In Songkhla Province. *Journal of Management Science Chiangrai Rajabhat University*, 15 (1), 134-153. [1]
- SUTTIPUN, M. (2020). The Factors Influencing Key Audit Matter Reporting In Thailand. *Asian Journal of Accounting Perspectives*, 13 (1), 23-35. [Other]
- SUWANSIN, N., SUTTIPUN, M., POKEAW, K., CHOTIWAN, K., KONGNEAM, P., AMORN RAT TEENPITTAYAMAS (2020). Ceo Characteristics And Stock Price Of Companies Listed On Set100 Of The Stock Exchange Of Thailand (Set). *Journal of Business Administration, Maejo University*, 1 (2), 36-46. [2]
- AUJIRAPONGPAN, S., CHANATUP, S., & SUTTIPUN, M. (2019). The Integrated Financial Reporting Of Listed Companies On The Stock Exchange Of Thailand. *Revista Evidenciacao Contabil & Financas*, 7 (2), 142-159. [ISI]
- SUTTIPUN, M., SUKSAKUL, P., KANCHANARAT, P., & YORDUDOM, T. (2019). Influence Of Income Tax Payment On Business Investment: A Case Study Of Listed Companies From The Stock Exchange Of Thailand. *ASR: Chiang Mai University Journal of Social Sciences and Humanities*, 6 (1), 31-40. [ISI]
- WICHIANRAK, J., SUTTIPUN, M., ROTCHUM, K., PRASOPSOOK, N., TINGPENG, W., MUANFUNG BOONSONG (2019). The Relationship Between Corporate Social Responsibility Reporting And Audit Fees Of Listed Companies In The Stock Exchange Of Thailand. *University of the Thai Chamber of Commerce Journal*, 39 (2), 68-82. [1]
- SUTTIPUN, M., & PRATOOMSRI, L. (2019). Influence Of Ownership Structure And Board Composition On Segment Disclosure In Thai Context. *DLSU Business and Economics Review*, 29 (1), 131-145. [SCOPUS]
- SUTTIPUN, M., & BOMLAI, A. (2019). The Relationship Between Corporate Governance And Integrated Reporting: Thai Evidence. *International Journal of Business and Society*, 20 (1), 348-364. [ISI]
- SIRIPONG, W., PHRAMHAN, N., PIMPAKARN, P., PANYAYING, R., SAENGSRISRI, S., ISSARA MALAWAICHAN & MUTTANACHAI SUTTIPUN (2019). The Relationship Between Research And Development Disclosure And Financial Performance Of Listed Companies In The Stock Exchange Of Thailand (Set). *MUT Journal of Business Administration*, 16 (2), 173-190. [1]
- SUWANSIN, N., SAWASDEE, T., & SUTTIPUN, M. (2019). The Relationship Between Risk Management Disclosures And Earnings Management: A Case Study Of Listed Companies In The Stock Exchange Of Thailand. *Journal of*

Management Science Chiangrai Rajabhat University, 14 (1), 72-93. [T1]

PHRAMHAN, N., THONGJUAPHET, P., NIAMKAEW, P., MANEEPAIRAT, P., SUPATTACHAIWONG, P., MUTTANACHAI SUTTIPUN (2019). Integrated Reporting On Firm Value By Listed Companies In The Stock Exchange Of Thailand (Set100). *Journal of Management Science Chiangrai Rajabhat University*, 14 (2), 112-132. [1]

BOSTAN ALI, W., SUTTIPUN, M., & HUNGSAPRUEK, T. (2019). The Influence Of Trust Management And E-Loyalty Of Internet Banking Users: Evidence From Southern Thailand. *PACIFIC BUSINESS REVIEW INTERNATIONAL*, 12 (4), 1-8. [ISI]

SIRIPONG, W., KLAIKAEW, N., SAEJIA, T., CHAIRAWORN, P., BUDJARIYA, S., MUTTANACHAI SUTTIPUN (2019). Relationship Between Corporate Social Responsibility And Earning Quality Of Hotels Business In Songkhla Province. *Journal of Southern Technology*, 12 (1), 129-137. [1]

LIMAPORN, S., YEBMAE, C., JUMRASLAP, P., SUTTIPUN, M., & EUKUNTORN, S. (2019). The Relationship Between Disclosure Of Information On Key Audit Topics And Securities Prices Of Set 100 Companies In The Stock Exchange Of Thailand. *Journal of Accountancy and Management*, 11 (3), 40-56. [T1]

SUTTIPUN, M., & DURİYARATTAKAN, S. (2019). The Influence Of Energy Management On Thai Manufacturing Firms Performance. *Management Research and Practice*, 11 (3), 53-62. [ISI]

SUTTIPUN, M. (2019). The Longitudinal Study Of Sufficiency Economy Philosophy Reporting Of Listed Companies In The Stock Exchange Of Thailand. *Asia-Pacific Journal of Business Administration*, 11 (2), 187-206. [ISI]

Refereed Proceedings

Basic or Discovery Scholarship

LIMAPORN, S., SUTTIPUN, M., RODTHUK, J., TIPAWARO, N., SURATSUNYA, P., RUNGNAPA TANGPOTHITHAM & SAROCHA KHONGCHAROEN (2021). The Relationship Between Significant Audit Concerns Disclosure and Audit Fees: A Case Study of Thai Stock Exchange Companies in the SET100 Group. *The 31th TSU Conference 2021*, 17-18.

Grants

Research

2023: SUTTIPUN, M. Sufficiency Economy Philosophy Practice and Business Survival of Hotels in Thailand in Post-COVID-19 Crisis Era: Analysis of Environmental, Social and Governance Responsibility as a Mediator, Principal Investigator, Prince of Songkla University.

2023: SUTTIPUN, M. The impact of environmental, social and governance (ESG) disclosure on cost of capital of listed companies: evidence of the Stock Exchange of Thailand (SET) and the Market for Alternative Investment (mai), Principal Investigator, Prince of Songkla University.

2023: SUTTIPUN, M. The Relationship between Corporate Social Responsibility and SMEs Firm Performance in Thailand: The Mediating Role of Competitive Advantage and the Moderating Role of Financial Literacy, Principal Investigator, Prince of Songkla University.

2022: SUTTIPUN, M. The Mediating Effect Of Sufficiency Economy Philosophy Practice In The Relationship Between Transformational Leadership And Performance Of Coast Tourism Business In Thailand: Evidence From Covid-19 Crisis, Principal Investigator, Prince of Songkla University.

2022: SUTTIPUN, M. The Influence Of Environmental, Social, And Governance (Esg) Score On Profitability Of Listed Companies In The Stock Exchange Of Thailand: An Evidence Of Sustainable Development From Thailand, Principal Investigator, Prince of Songkla University.

2022: SUTTIPUN, M. Business Operation And Corporate Information Reporting For Corporate Sustainable Development In Thailand, Principal Investigator, Prince of Songkla University.

2021: SUTTIPUN, M. Investigation Of Key Audit Matters (Kams) Reporting Of Listed Companies In The Main Capital Markets From Thailand, Malaysia, And Singapore, Principal Investigator, Prince of Songkla University.

2021: SUTTIPUN, M. Business Operation And Corporate Information Reporting For Corporate Sustainable Development In Thailand, Principal Investigator, Prince of Songkla University.

2020: LAPAROKIT, S. & SUTTIPUN, M., The Impact Of Customer Loyalty On Repurchase Intention Of Domestic Tourism In The Southern Thailand: Evidence From Covid-19 Crisis, Faculty of Management Science, Prince of Songkla University.

2019: SUTTIPUN, M. The Investigation Of Sufficiency Economy Philosophy Reporting From Listed Companies In The

Stock Exchange Of Thailand: A Longitudinal Study, Principal Investigator, Prince of Songkla University.

Service

Service to the Institution

Thesis Assignments

Chair:

2020: Thesis Examination Committee Master of Business Administration Program in Business Administration

2019: Thesis Examination Committee Doctor of Philosophy Program in Business Administration

Service to the Profession

Member: Committee/Task Force

2023: Psychological Advisory Board, Prince of Songkla University In setting up the psychological counseling system of the university to take care of students. Division of Student Development and Alumni Relations (State).

2023: Nomination and Selection Committee under the Office of Scientific Instruments and Testing (State).

2019: Accounting Program Revision Committee (Local).

Professional Development

Other Professional Development

2021: Thaksin University, Phatthalung Campus, Phatthalung Province. Travel as a lecturer Research Capacity Development Project

2020: Bangkok. Research presentation conducted by GATR

Honors/Awards

Award

2022: Award Winning Outstanding Researcher at Faculty/College Level 2021, Prince of Songkla University.

2021: Researchers who have won awards for national presentations Year 2020, Prince of Songkla University.

2020: Outstanding academic personnel in research, Faculty of Management Science, Prince of Songkla University.

2020: The Best Research Paper of SEC Capital Market Symposium 2020, The Securities and Exchange Commission, Thailand.

Honor

2023: New Teacher Mentor Award 2023 in the Golden Needle Category, Prince of Songkla University.