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**KULWADEE LIM-U-SANNO, Ph.D.**  
**Associate Professor**  
**Department of Accounting**  
**Faculty of Management Sciences, Prince of Songkla University**  
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**Qualification: Scholarly Academic (SA)**

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**Academic Background**

Ph.D. Mahasarakham University, Accounting.  
M.Acc. Chulalongkorn University, Accounting.  
B.B.A. Prince of Songkla University, Accounting.

**Work Experience**

**Work Experience**

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

**Teaching**

**Courses from the Teaching Schedule:** ACCOUNTING RESEARCH METHODS, ADVANCED ACCOUNTING THEORY, BENEFIT OF MANKINDS, CO-CURRICULAR ACTIVITIES I, COOPERATIVE EDUCATION IN ACCOUNTING, COOPERATIVE EDUCATION PERPARATION, FINANCIAL REPORTING AND ANALYSIS, FINANCIAL REPORTING AND ANALYSIS, FINANCIAL REPORTS ANALYSIS, FINANCIAL REPORTS ANALYSIS, MINOR THESIS, MINOR THESIS, MODULE : ADVANCED ACCOUNTING FOR PRACTICES, MODULE: TAXATION FOR ENTREPRENEUR, PRINCIPLES OF ACCOUNTING, SEMINAR IN FINANCIAL ACCOUNTING, SEMINAR IN FINANCIAL ACCOUNTING, SEMINAR IN TAXATION, TAX MANAGEMENT, TAX PLANNING, TAXATION II, TAXATION II, THESIS, THESIS

**Executive or Professional Education**

2022 - Associate Dean for Research and Academic Services.

**Teaching Schedule**

Term	Course	Sec	Course Title	Cr	Enroll	Total	TR%
2023/2	796200-464-481-0015444	1	COOPERATIVE EDUCATION IN ACCOUNTING	6	80	480	11.11%
2023/2	796200-464-351-0024291	2	MODULE: TAXATION FOR ENTREPRENEUR	6	72	432	25%
2023/2	796200-464-351-0024291	1	MODULE: TAXATION FOR ENTREPRENEUR	6	72	432	25%
2023/2	797400-460-700-0013945	1	MINOR THESIS	6	68	408	12.5%
2023/2	796400-464-503-0025882	1	FINANCIAL REPORTS ANALYSIS	3	11	33	100%
2023/2	796400-464-701-0014099	1	THESIS	18	8	144	16.67%
2023/2	796200-464-351-0019849	1	TAXATION II	3	1	3	50%
2023/1	796200-464-411-0019851	1	FINANCIAL REPORTING AND ANALYSIS	3	115	345	100%
2023/1	797400-460-700-0013945	1	MINOR THESIS	6	77	462	12.5%
2023/1	796200-464-463-0019857	1	SEMINAR IN FINANCIAL ACCOUNTING	3	66	198	100%

2023/1	796400-464-502-0025881	1	MODULE : ADVANCED ACCOUNTING FOR PRACTICES	6	11	66	100%
2023/1	796400-464-701-0014099	1	THESIS	18	9	162	20%
<b>Totals</b>				<b>84</b>	<b>590</b>	<b>3,165</b>	

## **Intellectual Contributions**

**Intellectual Contributions Grid:** Years: 2023, 2022, 2021, 2020, 2019, 2018

Category	BDS	AIS	TLS	Total
Articles in Peer-Reviewed Journals	19			19
Publications in Conference Proceedings (Refereed)	23			23
Research Report, Refereed and Publicly Available	1			1
Grants - Funded (both refereed and non-refereed)	1	2		3

## **Refereed Articles**

### **Basic or Discovery Scholarship**

HUNGSAPRUEK, T., LIM-U-SANNO, K., WIROONRATCH, B., & WIRUNRAT, S. (2023). The Need For Medical Service Of The Elderly And Pre-Elderly In Songkhla Province. *Journal for ReAttach Therapy and Developmental Diversities*, 6 (4), 233-243. [SCOPUS-Q4]

LIM-U-SANNO, K., WIROONRATCH, B., & TRIPIPAT, T. (2023). Influence of Audit Committee Characteristics on Thailand's MAI Listed Company Tax Planning Efficiency. *Cuadernos de Economia*, 46 (130), 170-180. [SCOPUS-Q2]

LIM-U-SANNO, K., HUNGSAPRUEK, T., & WIROONRATCH, B. (2023). Perception of Support for Robot-Based Teaching and Learning Innovation: A Case Study of Vocational College Students. *Przestrzen Społeczna*, 23 (2), 429-461. [SCOPUS-Q2]

LIM-U-SANNO, K., JAMJANTA, J., WIROONRATCH, B., & WIROONRATCH, S. (2023). Employees' Opinions on Increasing Airport Non-Aeronautical Revenue Evidence in Thailand. *International Journal of Edonomics and Finance Studies*, 15 (2), 347-364. [SCOPUS-Q2]

LIM-U-SANNO, K., WIROONRATCH, B., & MAIPROM, W. (2023). SMES' LOANS APPROVAL CONSIDERATION AFTER PANDEMICS: CASE OF THE THAI GOVERNMENT SAVINGS BANK. *International Journal of Edonomics and Finance Studies*, 15 (2), 1-19. [SCOPUS-Q2]

LIM-U-SANNO, K., WIROONRATCH, B., WIROONRATH, S., & MADLEM, M. (2022). Monetary Welfare Affecting Nonmonetary Welfare For Sustenance Of Private Employees During The Covid-19 Pandemic. *Journal of Positive School Psychology*, 6 (8), 4898-4909. [SCOPUS-Q2]

HUNGSAPRUEK, T., LIM-U-SANNO, K., WIROONRATCH, B., WIROONRATH, S., & NUALMAK, J. (2022). Support Personnel In The Period Of University Downturn: What Are The Preferred Qualifications For Income Earning? *Journal of Positive School Psychology*, 6 (5), 3736-3745. [SCOPUS-Q2]

LIM-U-SANNO, K., BUSSABONG, P., & WIROONRATH, B. (2022). Pdb Marketing Strategy Of Bamboo Shoots And Vegetables For Members Of Khuan Niang Agricultural Cooperative Limited, Khuan Niang District, Songkhla Province. *Journal of Liberal Arts and Service Industry*, 2565 (5), 345-360. [2]

LIM-U-SANNO, K., WIROONRATCH, B., & BOONSONG, M. (2022). Influence Of Effective Enterprise Risk Management On Performance Of Hotels In The Covid-19 Pandemic. *Przestrzen Społeczna*, 22 (1), 1-19. [SCOPUS]

LIM-U-SANNO, K., WIROONRATCH, B., & MUNGSAKUL, O. (2022). Smes Operational Efficiency And Adoption Of Management Accounting Information: Evidence From Thailand. *Przestrzen Społeczna*, 22 (1), 229-250. [SCOPUS]

LIM-U-SANNO, K., & WIROONRATCH, B. (2022). Accountancy Career Success With Professional Competency-Based, The International Accounting Education Standards: Evidence In Thailand. *International Journal of Edonomics and Finance Studies*, 14 (2), 53-75. [SCOPUS]

LIM-U-SANNO, K., WIROONRATCH, B., & SUKSAKUL, P. (2022). Does Lean Implementation Help Improve Balanced Scorecard Of Iso 9001 Certified Companies? Evidence In Thailand Listed Company. *INTERNATIONAL JOURNAL OF eBUSINESS AND eGOVERNMENT STUDIES*, 14 (2), 1-17. [SCOPUS]

- LIM-U-SANNO, K. (2022). The Effects Of Tax Planning On Earnings Management Of Thai Listed Companies. *International Journal of Edonomics and Finance Studies*, 14 (2), 139-155. [SCOPUS]
- LIM-U-SANNO, K., HUNGSAPRUEK, T., PENJUMRUS, P., BINMAD, R., & JANTABAT, T. (2021). The Influence Of Quality Accounting Information System On Performance Measured By Balanced Scorecard: A Case Study Of Private Hospitals In Thailand. *Journal of Liberal Arts and Service Industry*, 4 (2), 819-834. [2]
- LIM-U-SANNO, K. (2021). How The Chief Executive Officer Characteristics Influence The Sustainable Development Report Of Thai Set 100 Listed Company? *Journal of Management Information and Decision Sciences*, 24 (1), 1-12. [SCOPUS]
- LIM-U-SANNO, K., WIRUNRAT, S., & WIROONRATCH, B. (2021). The Effects Of Firm Performance And Earnings Management On Executive Compensation Of Thailand Listed Company. *Indian Journal of Economics and Business*, 20 (4), 57-68. [SCOPUS]
- LIM-U-SANNO, K. (2021). Disclosure Of Research And Development Information Of Thai S Mai Listed Companies During The Application Of The Thailand 4.0 Model. *Indian Journal of Economics and Business*, 20 (3), 187-197. [SCOPUS]
- LIM-U-SANNO, K. (2021). The Effects Of Company Characteristics On R&D Disclosure Of Listed Companies In Stock Exchange Of Thailand. *Academy of Strategic Management Journal*, 20 (3), 1-10. [SCOPUS]
- LIM-U-SANNO, K. (2020). Effect Of Risk Management On Quality Of Internal Audit Reports Of Municipalities. *Journal of Global Business Review*, 22 (1), 26-34. [2]

## Refereed Proceedings

### Basic or Discovery Scholarship

- LIM-U-SANNO, K. (2021). The Guidelines for the Implementation of IT System to reduce business management costs of the sea bass business in the value chain in the main activity: sea bass farming in Songkhla Lake. *The 13th National Conference on Administration and Management (NCAM 13)*, 374-381.
- LIM-U-SANNO, K. (2021). Problems and solutions for forming cooperative groups to successfully to run vegetable growing businesses in 14 southern provinces. *The 13th National Conference on Administration and Management (NCAM 13)* 545-553.
- LIM-U-SANNO, K. (2021). The impact of tax planning on the financial performance of listed companies on the Thai Stock Exchange. *The 13th National Conference on Administration and Management (NCAM 13)*, 192-202.
- LIM-U-SANNO, K. (2021). The Relationship between Firm Performance, Earnings Management, and Executive Compensation of Thailand Listed Company. *The 13th National Conference on Administration and Management (NCAM 13)* 96-109.
- LIM-U-SANNO, K. (2021). Knowledge and Understanding on TFRS 13 (Revised 2016) Fair Value Measurement in Thailand. *The 13th National Conference on Administration and Management (NCAM 13)*, 167-178.
- LIM-U-SANNO, K. (2021). The Influence of Quality Accounting Information System on Performance Measured by Balanced Scorecard: A Case Study of Private Hospital in Thailand. *The 13th National Conference on Administration and Management (NCAM 13)*, 73-87.
- LIM-U-SANNO, K. (2021). Does lean implementation help improve balanced scorecard of iso 9001 certified companies? evidence in Thailand listed company. *The 13th National Conference on Administration and Management (NCAM 13)* 63-72.
- LIM-U-SANNO, K. (2021). The Guidelines for the Implementation of IT System to Solve the Problems of White Sea Bass Cage Farming, Koh Yor Sub-district, Muang Songkhla District, Songkhla Province. *The 13th National Conference on Administration and Management (NCAM 13)*, 392-398.
- LIM-U-SANNO, K. (2020). The Relationship Between R&D Disclosures and Financial Performance A Case of Listed Companies in Market for Alternative Investment (MAI). *The 15th National Conference on Administration and Management (NCAM 15)* 90-102.
- LIM-U-SANNO, K. (2020). Characteristics of the company and disclosure of research and development information of a listed company on the Stock Exchange of Thailand. *The 15th National Conference on Administration and Management (NCAM 15)* 103-115.
- LIM-U-SANNO, K. (2020). Cost Control of the Construction Contractors in Hatyai District, Songkhla Province. *The 15th National Conference on Administration and Management (NCAM 15)*, 286-298.

LIM-U-SANNO, K. (2020). Factors Affecting The Quality of Financial Reporting According to The Thai Financial Reporting Standards For Non-Publicly Accountable Entities of Small And Medium Enterprises: Special Development Zone. *The International and National Conference in Business Administration and Accountancy 2020 (the 2nd INCBAA)*, 197-209.

LIM-U-SANNO, K. (2020). The Relationship between CEO Characteristics and Sustainable Development Reporting of Listed Companies in the Stock Exchange of Thailand (SET 100). *The 15th National Conference on Administration and Management (NCAM 15)*, 77-89.

LIM-U-SANNO, K. (2019). The impact of auditor competencies and risk management on audit quality of certified public accountants in Thailand. *The 11th National Conference on Administration and Management (NCAM 11)*, 132-140.

LIM-U-SANNO, K. (2019). The relationship between knowledge and comprehensive on accounting and doing financial statements affecting ability to access capital source of entrepreneur of small and medium enterprises (SMEs) in the five southern border provinces *The 11th National Conference on Administration and Management (NCAM 11)*, 51-62.

LIM-U-SANNO, K. (2019). The Effect of Competency and Core Competency of Accountas on Financial Reporting Efficiency : A Case Stydyof Accountants in the Excise Department. *The 11th National Conference on Administration and Management (NCAM 11)*, 26-37.

LIM-U-SANNO, K. (2018). The impact of accounting standards no.19 employee benefits on performance of companies listed in the stock exchange of Thailand SET100. *The 10th National Conference on Administration and Management (NCAM 10)* -.

LIM-U-SANNO, K. (2018). The Effects of Risk Management on Management Internal Audit Quality of Financial Division Reports for Municipal in Thailand. *The 13th National Graduate Conference*, 71-79.

LIM-U-SANNO, K. (2018). The Influences Risk Management on Performance Measured by Balanced Scorecard of Savings Cooperatives in Thailand. *The 13th National Graduate Conference*, 62-70.

LIM-U-SANNO, K. (2018). Factors Affecting using Managerial Accounting Information and the Efficiency of Operating : A Case Study of Small and Medium Enterprises (SMEs) in Southern Thailand). *The 10th National Conference on Administration and Management (NCAM 10)*, -.

LIM-U-SANNO, K. (2018). The Effect of Competencies of Accountants based on International Education Standards and Risk Management on Financial Reporting Quality of Small and Medium Enterprises (SMEs) in Songkhla Province. *The 10th National Conference on Administration and Management (NCAM 10)*, -.

LIM-U-SANNO, K. (2018). The Relationship between Accounts Characteristics, Competency based on the International Education Standards and Accountancy Career Success: A case Study of Accountants in Accounting Offices in Thailand. *The 10th National Conference on Administration and Management (NCAM 10)*, -.

LIM-U-SANNO, K. (2018). Factors Influencing Professional Skills of Accountants on International Education Standards of Small and Medium Enterprises (SMEs) in Songkhla Province. *The 10th National Conference on Administration and Management (NCAM 10)* -.

## **Research Reports**

2019: LIM-U-SANNO, K., Knowledge And Understanding Of Thai Accountants On Financial Reporting Standards For Small And Medium-Sized Businesses In Thailand., submitted to .

## **Grants**

### **Research**

2022: LIM-U-SANNO, K., HUNGSAPRUEK, T., & WIROONRATCH, B., The Research Project Seeks The Market For Robotics And Automation Systems For Education, Principal Investigator, Unical Works CO., LTD..

2020: HUNGSAPRUEK, T. & LIM-U-SANNO, K., Study On Efficiency And Effectiveness Of Members Of Agricultural Cooperatives For Vegetable Farming Business In Southern Region, Thailand, Faculty of Management Science, Prince of Songkla University.

2020: LIM-U-SANNO, K. & GAEWPAPUN, E., Pdb Marketing Strategy Of Vegetables And Bamboo Shoots For Members Of Agricultural Cooperatives, Khuan Niang, Songkhla, Principal Investigator, Faculty of Management Science, Prince of Songkla University.

## **Service**

### **Service to the Institution**

## **College Assignments**

### **Member:**

2020: Quality Assessment Committee within the curriculum level Bachelor of Engineering Program in Industrial Engineering Academic2019 Desktop Assessment

## **University Assignments**

### **Committee Member:**

2019: Quality Assessment Committee within the curriculum level Bachelor of Public Administration Program in Public Administration Desktop Assessment

2019: Quality Assessment Committee within the curriculum level Bachelor of Accounting, Desktop Assessment Faculty of Arts and Management Sciences, Suratthani Campus

2019: Quality Assessment Committee within the curriculum level Bachelor of Accounting Program Faculty of Management Science, Narathiwat Rajanagarindra University

## **Service to the Profession**

### **Member: Committee/Task Force**

2020: Member of the Curriculum Development Committee for the Faculty of Management Science Songkhla Rajabhat University on behalf of the Federation of Accounting Professions (State).

2019: Accounting Program Revision Committee (Local).

## **Service to the Community**

### **Other Community Service Activities**

2022: Yuvapat Rak Thin Savings Project 2022, Implemented the Yuvapat Rak Thin Savings Project 2022 in Khuan Niang District, Songkhla Province, in 3 groups, namely Rak Lay Community Enterprises, Ao Tueng Lagoon; Community enterprises, cavity beekeeping groups and Chan Rong Bang Rieng and community enterprises Bang Rieng Processing and agrotourism

2021: Project to hire consultants to upgrade the quality agricultural production of cooperatives and farmer groups to GAP standards according to the project to promote and support cooperatives and farmer groups to increase value in fiscal year 2021, 1,200 members of cooperatives and farmer groups nationwide

2020: Project to hire consultants to develop the strength of business operations of cooperatives and farmer groups, (4 sectors) Cooperatives, groups of farmers who are the main producers of agricultural products such as rice, maize, cassava, rubber, oil palm, dairy cows, beef and other suitable agricultural products

2020: Future Education Project-CONNEXT ED (3rd year), Sambo Wittaya School Wat Thahin School Songkhla Pattanapanya School

2020: Activities to strengthen and develop local wisdom in 2020-2021, 4 groups of community organizations 1. Community Enterprises, Housewives and Farmers Ban Na Khuan 97/3 Moo 13, Bangriang Sub-district, Khuan Niang District, Songkhla Province 2. Vegetable Growing Group Khuan Niang District Agricultural Cooperative T. Bangriang Khuan Niang District, Songkhla Province 3. Ecotourism Group Ban Khok Muang Community T. Bang Rieng Khuan Niang District, Songkhla Province 4. Farm stays T. Rattaphum Khuan Niang, Songkhla

## **Professional Development**

### **Assurance of Learning - Professional Development**

2023: Thai Journal Citation Index Center. Quality Assessment Criteria for TCI Round 5 and Fast-Track indexing (Round 3 on 30 August 2023)

2023: Bangkok. Quality Assessment Criteria Journal in TCI Database Round 5 and Fast-Track indexing

### **DS: Research-Related Conference/Seminar**

2023: Uniculwork Co., Ltd. and Paso (Thailand) Co., Ltd.. Visit Managing Director of Uniculwork Co., Ltd. and Paso (Thailand) Co., Ltd., a network of companies that have conducted research with the Faculty of Management Sciences, to

persuade the research results to be exhibited at the Southern Innovation Technology Expo 2024 (SITE 2024) organized by Prince of Songkla University.

**Other Professional Development**

2022: Online. Writing Workshop Project Academic training/research for publication in international journals Year 2022 (Online)