

# CHARIKA CHANNUNTAIPAT, PhD

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## Education and Qualifications

- 2017 – 2018 **Postgraduate Certificate in Higher Education**  
*University of Birmingham, UK*
- 2012 – 2016 **Ph.D. in Accounting**  
*Alliance Manchester Business School, The University of Manchester, UK*
- Thesis title: Sustainability Assurance in Practice: Evidence from Assurance Providers in the United Kingdom\*
  - **Supervisors:** Professor Stuart Turley, and Dr. Anna Samsonova-Taddei
- 2010 – 2011 **M.Sc. Accounting, Organisations, and Institutions (Classification: Merit)**  
*London School of Economics and Political Science, UK*
- Dissertation title: A Comparative Study of Third-party Assurance for Financial Statements and Sustainability Reports\*
- 2006 – 2010 **Bachelor of Accountancy (Classification: 1st Class Honours)**  
*Chulalongkorn Business School, Chulalongkorn University, Thailand*
- Major: Managerial accounting

Access to written works  
<https://goo.gl/aD5C11>



## Professional Trainings and Certificates

- Oct 2023 **Professional Certification (based on the GRI Universal Standards 2021)**  
*Global Reporting Initiative*
- Valid from 23 October 2023 to 23 October 2025
- Apr – Dec 2022 **Attracting and Managing Foreign Direct Investment (Thailand)**  
*Queensland University of Technology*
- Funded by The Australian Government
- Oct – Nov 2022 **Energy Transition & Climate Change Management (ETC)**  
*Faculty of Science and Technology, Suan Sunandha Rajabhat University*
- Funded by Clean Energy for Peoples Foundation
- Aug – Oct 2022 **Executive Development Program – Building Transformational Leaders**  
*Thailand Listed Companies Association*
- Dec 2011 **Passed Level I of the CFA Programme**

## Research, Teaching and Administrative Experience

- July 2021 – Present **Research Fellow**  
*Thailand Development Research Institute (TDRI), Thailand*
- Leading “Business and Sustainable Development” research team
  - Conducting policy research and research engagement in the areas of responsible business, sustainable development, non-financial/ESG disclosures and assurance

- Jul 2017 – Sep 2021 **Research and Lecturer in Accounting**  
***Birmingham Business School, University of Birmingham, UK***
- Research interest and expertise: Non-financial reporting and assurance, Sustainable Development, Sustainability governance, Carbon accounting and accountability
  - Lecturing and leading seminars for undergraduate students (Modules: Principles of Financial Accounting; Widening Accounting Horizons; Financial Accounting and Accountability; Financial Accounting Theory, Social and Environmental Accounting, Extended Essay)
  - Lecturing and leading seminars for postgraduate students (Modules: Widening Accounting Horizons, Financial Accounting Theory and Policy; Social and Environmental Accounting)
  - Supervising undergraduate research projects, postgraduate dissertations and PhD thesis
- Jun 2020 – Sep 2021 **Digital Champion and IT Coordinator for Department of Accounting**  
***Birmingham Business School, University of Birmingham, UK***
- Re-designing the department's webpage
  - Coordinating with other departments and school in the college level to support the delivering and design of online education
- Jul 2017 – Aug 2020 **Admission Team for BSc Accounting and Finance**  
***Birmingham Business School, University of Birmingham, UK***
- Leading the admission and revising the policy for admission criteria
  - Designing Open Days and Offer Holders' Day activities
- Nov 2017 – 2020 **Guest Lecturer**  
***Alliance Manchester Business School, The University of Manchester, UK***
- Delivering lectures for postgraduate students on sustainability assurance practice (as a part of the course Assurance and Credible Corporate Reporting)

## Industry Experience

- Mar 2017 – Jun 2017 **Marketing Assistant Intern**  
***KV Manufacturing, Burgess Hill, Sussex, UK***
- Assisting the planning and implementing product development and online marketing strategies (including search engine optimization, and blogging)
- Aug 2011 – Aug 2012 **Corporate Credit Analyst**  
***Kasikorn Bank Public Company Limited, Thailand***
- Specialising in Electronic sector, and dealing with companies with the revenue between 50-5,000 million THB
  - Analysing borrowers' business and financial statements to structure appropriate credit lines / limits
  - As a leader, contributing as to the development of the credit rating template for system integrator (SI) business
- May 2010 – Aug 2010 **Advisory Associate**  
***KPMG Business Advisory Ltd., Thailand***
- Providing advisory services to Thai listed companies adopting IFRS
  - Telecommunication sector

## Other Experience

- 2023 – Present      **SET ESG Experts Pool and ESG Specialist**  
***The Stock Exchange of Thailand***
- Invited to be a member of the ESG Experts Pool
  - Qualified as one of the ESG specialists in 2023/2024 (The specialist list is reviewed annually)
- 2016 – 2018      **<IR> Academic Research Support Group**  
***The International Integrated Reporting Council (IIRC)***
- Membership of the Group is by invitation of the IIRC (term of 18 months)
  - Aims of the group include, but not limit to, identifying and collecting academic <IR>-related documentation, papers, studies, reports, company cases; suggesting areas for academic inquiry and possible research grants; and considering the feasibility of <IR>-specific academic workshops and conferences

## Research

### Statement of interest:

Sustainable development has been on agenda of various institutions and sectors. Although the introduction of the SDGs has shaped the conceptualization of sustainability and related policies, the way such policies have been implemented to tackle different sustainability-related issues ranging from climate change to forced labour might still be detached from achieving sustainability development. Also, corporate strategies and government policies on sustainable development might have limited stakeholder engagement, which is a crucial process to create accountability for (un)sustainable development.

My primary research interest, therefore, focuses on the broad areas of sustainability governance and accountability. These include and the role and emergence of non-financial reporting and assurance practices (e.g. sustainability or ESG reporting, and integrated reporting); standard setting process related to those practices; and other tools and policy mechanisms to promote more responsible business. These include the materiality assessments to frame the areas of concern of those institutions. I am also interested in the roles of accounting in promoting accountability of organisations in private sector. The interest on non-financial reporting and assurance practice continues from my doctoral research project on sustainability assurance practice in the UK, where I have engaged with accounting firms and non-accounting firms to explore the practice from its practical settings. This makes the research interest one of the core areas to my current research.

My research ambition is also extended to the relevant areas where accounting and governance system play a role to help address and / or alleviate social and environmental problems. Those include social and environmental education in business-related degrees; and the role of accounting research in achieving the UN SDGs.

### Selected Projects and Research Grants

#### *On-going projects*

- Mar 2024      Stakeholder engagement of Thailand Taxonomy Phase 2**  
*Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*
- Project manager and Co-Investigator
- Feb 2024      Climate-, Environment- and Biodiversity-Friendly Development in Thailand**  
*Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*
- Project manager and Co-Investigator
- Feb 2024      Climate risk assessment, transition strategy and disclosures for the Stock Exchange of Thailand**  
*The Stock Exchange of Thailand*
- Project manager and Co-Investigator
- Feb 2024      Long-term saving for retirement through capital market**  
*Capital Market Development Fund (CMDf), The Stock Exchange of Thailand*
- Project manager and Co-Investigator

- Apr 2023**      **Enhancing sustainability reporting of Thai listed companies (2-year project)**  
*The Stock Exchange of Thailand*
- Principal Investigator (Project fund: 3,500,000 THB)
  - Principal Investigator (Project fund: 3,500,000 THB)
- Completed projects*
- Sep 2022**      **Green Jobs for Youth Study in Thailand**  
*Save the Children Thailand*
- Co-Investigator: Responsible for conducting review on green jobs demand in accordance with Bio-Circular-Green (BCG) economy; and conducting interview research on the private sector's policies relevant to green jobs and green skills
- Jul 2022**      **Assessment of Green Loans and Green Bonds of Bank for Agriculture and Agricultural Cooperatives (BACC)**  
*Bank for Agriculture and Agricultural Cooperatives*
- Co-Investigator: Responsible for reviewing relevant policies and practices; and conducting interview research on the private sector's issuance on green/social/sustainability/sustainability-linked bonds
- Jan 2022**      **Exploring Thai listed companies' corporate sustainability reporting and the stakeholder involvement in corporate materiality analysis (18-month project)**  
*Capital Market Development Fund (CMDf), The Stock Exchange of Thailand*
- Principal Investigator (Project fund: 4,100,000 THB)
- Dec 2021**      **Impact Assessment of Climate Change and Environmental Degradation on Children in Thailand**  
*UNICEF*
- Co-Investigator: Responsible for designing and conducting multi-disciplinary stakeholder engagement process and conducting review on green jobs and green skills opportunities in Thailand
- Jan 2021**      **Net Zero Accounting for the Net Zero UK**  
*College of Social Science, University of Birmingham*
- Co-Investigator (Project fund: 17,190 GBP)
- Dec 2019**      **Capturing Investor Sentiment from Big Data: The Effects of Online Social Media on SET50 Index**  
*Capital Market Research Institute, The Stock Exchange of Thailand*
- Co-Investigator (Project fund: 200,000 THB)
- Dec 2018**      **Thailand's Current Achievement in the 17th Global Sustainable Development Goal (SDG) and Localized Indicators/Measures for Thailand to Enhance to Partnerships and Collaborations through Finance and Trade**  
*Thailand Research Fund, Thailand*
- Co-Investigator (Project fund: 300,000 THB)
- Jul 2018**      **Ethical norm in fast fashion industry: The paradox of fashion design piracy and accountability of fast fashion retailers**  
*Lloyds Banking Group Centre for Responsible Business, University of Birmingham, UK*
- Co-Investigator (Project fund: 2,480 GBP)
- Mar 2018**      **Research enhancement fund from Research and Knowledge Transfer Committee,**  
*University of Birmingham, UK*
- Co-Investigator (Project fund: 1,305 GBP)

## Publications

### Peer reviewed journal papers

LEE, A. & CHANNUNTAIPAT, C. & CHARNOCK R. (*In Press*), 'Climate (in)Justice in Action? A commentary on COP28 and emerging accounting mechanisms', *Social and Environmental Accountability Journal*.

CHANNUNTAIPAT, C. (2021) 'Can sustainability report assurance be a collaborative process and practice beyond the ritual of verification?', *Business Strategy and the Environment*, Vol. 30 No. 2, pp. 775-786. <https://doi.org/10.1002/bse.2653>

CHANNUNTAIPAT, C. & SAMSONOVA-TADDER, A. & TURLEY, S. (2020), 'Variation in sustainability assurance practice: an analysis of accounting versus non-accounting providers', *The British Accounting Review*. <https://doi.org/10.1016/j.bar.2019.100843>

CHANNUNTAIPAT, C. & SAMSONOVA-TADDER, A. & TURLEY, S. (2019). 'Exploring Diversity in Sustainability Assurance Practice: Evidence from Assurance Providers in the UK', *Accounting, Auditing & Accountability Journal*, <https://doi.org/10.1108/AAAJ-05-2017-2940>

CHANNUNTAIPAT, C. (2018). 'Assurance for service organisations: contextualising accountability and trust', *Managerial Auditing Journal*, Vol. 33 Issue: 4, pp.340-359, DOI <https://doi.org/10.1108/MAJ-06-2017-1588>

### Book chapters

CHANNUNTAIPAT, C. (2021). Assurance Services for Sustainability Reporting and Beyond. In: BEBBINGTON, J., LARRINAGA, C., O'DWYER, B. & THOMSON, I. (eds.) *Routledge Handbook of Environmental Accounting*. Taylor & Francis.

CHANNUNTAIPAT, C. (2018). Problematising Sustainability Assurance Practice: Roles of Sustainability Assurance Providers. In: GAL, G., AKISIK, O. & WOOLDRIDGE, W. (eds.) *Sustainability and Social Responsibility: Regulation and Reporting*. Singapore: Springer Singapore. DOI [https://doi.org/10.1007/978-981-10-4502-8\\_4](https://doi.org/10.1007/978-981-10-4502-8_4)

### Technical Reports

THAILAND DEVELOPMENT RESEARCH INSTITUTE (TDRI), 2023. Green Jobs for Youth in Thailand. Save The Children Thailand. <https://resourcecentre.savethechildren.net/document/green-jobs-for-youth-in-thailand/>

THAILAND DEVELOPMENT RESEARCH INSTITUTE (TDRI), 2022. Impact assessment of climate change and environmental degradation on children in Thailand. UNICEF. <https://www.unicef.org/thailand/reports/impact-assessment-climate-change-and-environmental-degradation-children-thailand>

THOMSON, I., TUCK, P., CHANNUNTAIPAT, C., CHARNOCK, R., O'BONSU, N. & TYREEHAGEMAN, J., 2021. Net Zero Accounting for a Net Zero UK. <https://www.birmingham.ac.uk/documents/college-social-sciences/business/research/responsible-business/net-zero-accounting-for-a-net-zero-uk-report-final.pdf>

TANTISANTIWONG, N., KOMENKUL, K. & CHANNUNTAIPAT, C. 2019. Thailand's Current Achievement in the 17th Global Sustainable Development Goal (SDG) and Localized Indicators/Measures for Thailand to Enhance to Partnerships and Collaborations through Finance and Trade. *SDG Move Thailand*. <https://www.sdgmovement.com/2020/04/28/sdg-status-sdg17/>

TANTISANTIWONG, N., KOMENKUL, K., CHANNUNTAIPAT, C. & JEAMWATTHANACHAI, W. 2020. Capturing Investor Sentiment from Big Data: The Effects of Online Social Media on SET50 Index. *Capital Market Research Institute*. [https://www.set.or.th/dat/vdoArticle/attachFile/AttachFile\\_1587967189511.pdf](https://www.set.or.th/dat/vdoArticle/attachFile/AttachFile_1587967189511.pdf)

## **Conference papers and abstracts**

CHANNUNTAIPAT, C. (2020), 'Can we account for design copying? The paradox of design plagiarism and global sustainability in fast fashion industry', reviewed and accepted to Alternative Accounts Europe Conference, UK

CHANNUNTAIPAT, C. & SAMSONOVA-TADDER, A. & TURLEY, S. (2019). 'Variation in Sustainability Assurance Practice: A Look at the Accounting versus Non-accounting Providers', presented to International Perspective of Accounting Conference, UK

CHANNUNTAIPAT, C. (2015), 'Development of Sustainability Assurance Practice: The Evidence from Sustainability Assurance Providers in the UK', presented to International Perspective of Accounting Conference, Sweden

CHANNUNTAIPAT, C. (2014), 'Investigating the Black Box of Sustainability Assurance', presented to International Congress on Social and Environmental Accounting Research, UK

## **Conferences - Oral presentation**

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| Jan 2020 | <p><b>Alternative Accounts Europe Conference (Affiliated with the BAFA Interdisciplinary Perspectives SIG)</b><br/><b>School of Business, University of Leicester, UK</b></p> <ul style="list-style-type: none"><li>• Main conference presentation: Can we account for design copying? The paradox of design plagiarism and global sustainability in fast fashion industry</li></ul> |
| Aug 2018 | <p><b>30<sup>th</sup> International Congress on Social and Environmental Accounting Research</b><br/><b>University of St Andrews, UK</b></p> <ul style="list-style-type: none"><li>• Main conference presentation: Slowing down the fast fashion and design plagiarism through the action-oriented corporate disclosures</li></ul>   |
| Jul 2018 | <p><b>International Perspective of Accounting (IPA) Conference</b><br/><b>University of Edinburgh, United Kingdom</b></p> <ul style="list-style-type: none"><li>• Main conference presentation: Variation in Sustainability Assurance Practice: A Look at the Accounting versus Non-accounting Providers</li></ul>   |
| Jul 2015 | <p><b>International Perspective of Accounting (IPA) Conference</b><br/><b>Stockholm Business School, Sweden</b></p> <ul style="list-style-type: none"><li>• Emerging Scholars' Colloquium paper: Development of Sustainability Assurance Practice: The Evidence from Sustainability Assurance Providers in the UK</li></ul>  |
| Dec 2014 | <p><b>Rethinking Capitals: Going Beyond the Financial Conference</b><br/><b>ICAEW, Chartered Accountants Hall, UK</b></p> <ul style="list-style-type: none"><li>• Delivering a short presentation about sustainability assurance practice</li></ul>  |
| Aug 2014 | <p><b>26<sup>th</sup> International Congress on Social and Environmental Accounting Research</b><br/><b>University of St Andrews, UK</b></p> <ul style="list-style-type: none"><li>• Emerging Scholars' Colloquium paper: Investigating the Black Box of Sustainability Assurance*</li></ul>   |

## **Social Engagements and Other Professional Activities**

### **Ad-hoc Journal Reviewer**

- Accounting, Auditing & Accountability Journal

- European Accounting Review
- International Journal of Economics and Management
- Sustainability Accounting, Management and Policy Journal

#### **Invited guest speaker**

- *The Research Methodology and Dissertation Workshop for Thai students in UK universities*, Soton Thai Society, University of Southampton [10 March 2018 and 2 February 2019]
- *Sustainability assurance practice lecture (as a part of Assurance and Credible Corporate Reporting)*, Alliance Manchester Business School, The University of Manchester, UK [27 November 2017 and 27 November 2018]
- *Doctoral seminar*, Chulalongkorn University, Thailand [29 March 2018]
- *10<sup>th</sup> Samaggi Academic Conference*, Thai Student Association (UK) [10 February 2018]
- *International Research Conference on Science and Technology, Social Science and Humanities 2019* (Conference Theme: Big Data and New Face of Asia: Reflection in Science, Arts, Social Science and Humanities). Invited by Rangsit International College, Rangsit University, Thailand to give a presentation at the university. The conference participants include practitioners, academics, and students from various countries. [26 April 2019]
- Invited by a local community interest company located in Birmingham called “Here’s Real” to participant in a panel discussion about the sustainable practices that can be adopted by the fashion industry. [18 May 2019]

#### **Blogs**

- **ReBA blog series: The paradox of fashion design plagiarism and accountability of fast fashion retailers (published January 2019)**

This is the first blog as a part of ReBA project of Lloyd’s Centre for Responsible Business. It is about my motivation and rationale to conduct the research and explore the ethical issue about design plagiarism.

<https://www.birmingham.ac.uk/schools/business/research/responsible-business/news/ReBA-blog-series-The-paradox-of-fashion-design-plagiarism-and-accountability-of-fast-fashion-retailers.aspx>

Also, as a part of the project, Lloyd’s Centre for Responsible Business produced a short video to introduce the projects that they support. I was featured in one of the videos.

<https://www.youtube.com/watch?v=o19h6zIXGSA>

- **The Spice Girls and Comic Relief: from ‘girl power’ to ‘sweatshop scandal’ (published February 2019)**

The blog is about the controversy in the production of the campaign T-shirts for spice girl’s tour. This blog was the top new contribution for February 2019 with over 500 page-views.

<https://blog.bham.ac.uk/business-school/2019/01/30/spice-girls/>

#### **Other activities**

Feb 2018	<p><b>Judge for Academic Abstract Competition (Social Science)</b>  <b>Samaggi Fair 2018, Samaggi Samagom, UK</b></p> <ul style="list-style-type: none"> <li>• Being one of the judges for the abstract competition</li> <li>• Facilitating the abstract presentation session (Social Science)</li> </ul>
Feb 2017	<p><b>Committee member, Performance Team for FestivalASEAN Manchester edition</b>  <b>Aseanite</b></p> <ul style="list-style-type: none"> <li>• Organising shows and performances for the event, with 1,500 visitors</li> </ul>
2012 – 2016	<p><b>Senior Advisor and Active Member</b>  <b>Thai Society of Manchester, Manchester, UK</b></p> <ul style="list-style-type: none"> <li>• Assisting and providing advice for the committee members</li> <li>• Leading and organising a social event for Samaggi Game 2013 on behalf of Thai Society of Manchester</li> </ul>
2006 – 2009	<p><b>President of Social Development Department, Student Union</b></p>

**Faculty of Commerce and Accountancy, Chulalongkorn Business School Chulalongkorn University, Thailand**

- Working as a vice-president from 2006-2007, and elected a president in 2008
- Responsible for a variety of voluntary and philanthropic activities and projects (5-8 projects annually)

2004 – 2009

**English Teacher / Volunteer / Senior Consultant**

***Hands-on English Language Program, Bangkok, Thailand***

- Working as a staff from 2004-2005, and as a senior consultant from 2006-2009
- Responsible for helping develop English language skills for secondary children in need

## **Awards and Achievements**

Mar 2016

**1st Prize Essay Winner**

***Aseanite (formerly known as ASEAN Young Professionals Network (AYPN))***

- Essay title: Shaping Our Way to Tomorrow's ASEAN: Let's use the I's to create the WE\*

Jul 2013

**The 2013 ICAS Sustainability Essay Competition**

***Institute of Chartered Accountants of Scotland, UK***

- Shortlisted candidate. Essay title: Tracking the Butterfly\*

Apr 2010

**Thai Delegate**

***Stanford-Thai Exchange Program, Stanford University, USA***

- One of the eight Thai university students selected to work on a proposed project at Stanford University
- Project focusing on the development and debates on US healthcare system

## **Skills**

Language: Thai (Native), English (Fluent)

Computer: Microsoft Word, Microsoft Excel, Microsoft PowerPoint, Adobe Photoshop, Adobe Illustrator

Software: NVivo, Tableau

***References available upon request***