

EDITORIAL

This issue covers ten articles concerned with economics and business in Asian countries.

In detail, the first article is *Managerial accounting control orientation and firm performance: An empirical investigation of garment manufacturing businesses in Thailand*. The authors investigated the relationship between the dimensions of managerial accounting control orientation (MACO) and firm performance to improve operations and performance of the organization. This includes the major factors such as goal achievement setting, target costing utilization, value chain application, cost allocation determination, budgeting participation implementation. Article two is *A study of price-to-dividend ratio on ex-dividend dates: The case study of stock exchange of Thailand in 2012-2014* which investigated the relationship between dividends and stock prices on ex-dividend dates based on data from the Stock Exchange of Thailand, for years of 2012-2014. In article three, *Strategic talent management and firm success: Evidence from electronic and electrical appliance business in Thailand*, the authors investigated the relationships between the five dimensions of strategic talent management for retention and motivation of their highly performing employees which have an influence on firm success. This includes the major factors such as employee specialty competency focus, employee value-searching orientation, employee development investment emphasis, competency-motivation congruence awareness, employee ability enhancement concentration. In article four, *Factors affecting brand loyalty to cosmetics product: A case study of Thai consumers in Bangkok*, the authors investigated factors affecting brand loyalty to cosmetics products of Thai consumers in Bangkok area. This includes the major factors such as word-of-mouth, perceived value, convenience, and satisfaction on product. The fifth article, *Competency-based human resource management affecting core competency of employees: A case study of oil and gas company in Thailand* which investigated the extent of core competency and competency-based human resource management affecting core competency in an oil and gas company in Thailand. This includes the major factors such as recruitment and selection, training and development, performance management, career management and reward management. The sixth article, *the works of ten remarkable Italian's in Bangkok's*

history 1890's to 1970's-Four artist, three architects, two sculptors and one renaissance man: A source for contemporary cultural tourism, explores a remarkable number of buildings and monuments of Italianate architectural design in Rattanakosin and Dusit areas. In article seven, *Strategic internal audit excellence and organizational survival: An empirical investigation of finance business in Thailand*, the authors investigated the impact of strategic internal audit excellence (SIAE) on organizational survival through the mediating role of best internal audit practice, internal audit efficiency, internal audit achievement, financial reporting quality, and decision-making success. In article eight, *Auditor-client exchange competency and audit report efficiency: Evidence from CPAs in Thailand*, the authors investigated the relationship between dimensions of auditor-client exchange competency and its consequences. This includes the major factors such as procedural audit collaboration focus, joint audit planning orientation, integrated audit information awareness, insight audit practice emphasis, and detailed audit evidence concentration. In article nine, *the factors affecting the attribute attitude towards credit card: The case study of credit card for Bangkokian's generation X and Y*, the authors investigated factors affecting attitude toward credit card perceived by bangkokian in the difference between generation X and Y. In article ten, *Entrepreneurial marketing strategy and marketing goal achievement: Evidence from manufacturing sector of SMEs in Thailand*, the authors investigated the relationship between dimensions of entrepreneurial marketing strategy (EMS) and marketing outcomes to enhance the performance and capacity of SMEs. This includes the major factors such as proactive market orientation, marketing innovativeness awareness, marketing competition concentration, marketing risk-taking focus, marketing utilization concern.

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