

EDITORIAL

This issue covers eight articles which are significantly related to business administration in Asian countries. In details, the first article is on *modern audit method orientation and audit performance of certified public accountants (CPAs) in Thailand*. The author provided a benchmark modern audit method to enhance business performance by using Ordinary Least Squares (OLS) regression analysis to test all hypotheses with 262 certified public accountant (CPAs) in Thailand. The study highlighted on the impact and relationships between computerized audit practice, information reliability, audit-client exchange, audit evidence quality, audit report proficiency, enterprise risk synthesis, professional critical application, audit information reliability and audit performance.

The second article highlighted on *the effects of strategic comprehensive audit process and audit success of Tax Auditors (TAs) in Thailand*. The authors investigated on the strategic comprehensive audit process relevant to audit in excellent practice, report quality, information reliability and success in which the sample group were tax auditors in Thailand.

The third article emphasized on the *factors influencing purchasing decision toward luxury vehicles: the case study of Porsche cars in Bangkok, Thailand*. The authors examined consumer purchase behavior and intentions toward luxury vehicles in Thailand, using Porsche as a case study. The influential study was conducted on information search, social factors, and psychological factors and their impact on consumer's purchase decision. This study implied that consumer wealth and psychological and social needs, rather than the product itself, drives luxury automobile consumption choices.

The fourth article highlighted on the *effects of audit adaptation competency on audit survival of tax auditors (TAs) in Thailand*. The authors identified the relationships between audit adaptation competency and audit survival by using Ordinary Least Squares (OLS) regression analysis to test all hypotheses with 205 tax auditors in Thailand. The results indicated on the effects of three dimensions of audit adaptation competency on audit function efficiency, audit practice excellence, and audit procedure effectiveness followed by audit quality and audit survival.

The fifth article discussed about the *influence of personality on tourist behaviors: the study of motivations, satisfaction, and loyalty*. The researcher aimed to reveal the influence of tourist personality on key interrelated factors in the visitation process including tourist motivation, destination satisfaction, and destination loyalty, and to investigate the relationships among these factors. The sample population includes first-time American tourists who visited three locations in Thailand. The research indicated influences of Psychographic personality and Allocentric personality on tourist motivation followed by destination satisfaction.

Article Six introduced *the investigation of hotels in the northern parts of Thailand for foreign tourists to the quality of services*. The researchers aimed to study the investigation of a hotel in the northern areas of Thailand for Foreign Tourists to the quality of services and to compare the happiness of foreign tourists toward service quality of hotels in the Northern Areas of Thailand by demographic profiles. A questionnaire was used as a research tool to collect data from a sample of 450. The data were analyzed for descriptive statistics: percentiles, means and standard deviations (S.D.) while inferential statistics used were Independent-Sample t-test, One-Way ANOVA (F-test), and using Least Significant Difference (LSD) test to compare each pair at the significance level of 0.05.

The seventh article emphasized on *an importance performance-performance analysis of African students' perception on enrolling at Thai universities*. The researchers focused on African students' perception on enrolling at Thai Universities using the Importance-Performance Analysis (IPA), so the objectives are set to describe the African students' perception of their university experience upon studying in Thailand and identifying the extent to which these perceptions can lead to what Thai universities services for them.

The eight article focused on *an exploration of the transition of a startup enterprise in the shared accommodation business*. The study is a qualitative research using interview data to determine the characteristics of the startup enterprise in the shared accommodation business. The data was analyzed using inter-coding analysis for qualitative study. The startup reveals characteristics typical of the organizations the creativity phase of Greiner's organization growth were systems needs to be organized and leadership and management need to set up the strategic direction for the company including better operational management systems. The management and employees aspire to survive this initial phase amidst steep market competition in the sharing accommodation. They need internal process development and set out with a shared future direction. The recommendations in this study is a response to its current situation transitioning to its desired future phase of development.

Trend of the research in business mostly focus on the application of Digital Technologies to enhance business abilities to compete under rapid changes of the society members' behavior. Many variables related to the internet, websites, online social medias were included to many research also.

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