

EDITORIAL

At the present day, the global economy is challenging where countries are experiencing both uncertainty events and new opportunities. Thus, the relationships between and among are imperative. Initially, Thailand, Myanmar and China had good relationship that needs now to be expanded and strengthened. Therefore, the studies of economy, culture, history and society for each country are essential in order to improve and develop the relationship in many aspects between them.

This issue covers four, two and one articles concerned with Thailand, China and Myanmar respectively. In detail, the first article is *Audit Responsibility Competency and Audit Survival: Evidence from TAX Auditors (TAs) in Thailand*. The authors investigate the effects of the responsibility of TAs and the relationship between the audit responsibility competency and audit survival in Thailand. Article two, *Benchmarking Frameworks for Managing Quality Processes on Learning Management in Thailand*, illustrates the comparison between Benchmarking and Quality Improvement frameworks in term of scopes, structures and application for the institutions involved in Learning Management (LM). In Article three, *eCRM Features that Affect Customer Attitude to Loyalty: A Case Study of a Sample of 402 University Students Enrolled in International Programs in Thailand*, it shows the relationship between eCRM features (personalization, community and convenience), customer loyalty and customer satisfaction through the survey from 402 university students as the customers. Article four, *Management Accounting System Effectiveness and Firm Success: Evidence from Information and Communication Technology Businesses in Thailand*, explains impacts of the Management Accounting System Effectiveness (MASE) on the firm success of information and communication technology businesses. The results and limitations of this research are also provided. Article five, *Determinants of Bank Performance: The Application of the CAMEL Model to Banks Listed in China's Stock Exchanges from 2008 to 2011*, the author investigates the impact of independent variables by employing CAMEL model on bank performance to 13 Chinese banks registered in Shanghai and Shenzhen stock-exchanges from 2008 to 2011. In article six, *The Impact of Internet Banking Service Quality on Customers' Satisfaction: A Case study of Industrial and Commercial Bank of China in KunMing, The People's Republic of China*, it describes relationship between the dimensions of service quality and customers' satisfaction in the Industrial and Commercial Bank of China (ICBC) internet banking from the survey results in KunMing. In the last article, *A perception of International Tourists toward Tourism Products in and around Yangon, Yangon* where is a former capital of Myanmar (Burma) is investigated for the perception of international tourists towards tourism products in and around by surveying with 385 questionnaires from international tourists.

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