Editorial

We publish the last issue of the sixteenth volume of the **Journal of Intelligent Computing** with the following papers.

In the opening paper, "**The Impact of Employee Performance Commitments on Corporate Earnings Management: A Decision Tree Approach based on Information Entropy,"** the author studied the relationship between employee performance commitments and corporate earnings management, particularly in the context of mergers and acquisitions. The decision tree model used by the author denotes real earnings management as the dependent variable and includes commitment duration, commitment amount, and several financial controls. The model improves prediction accuracy and offers practical guidance for setting realistic performance targets by integrating a generalized entropy increase algorithm into the traditional decision tree framework.

In the second paper, "**A Hybrid Approach Using Fuzzy Comprehensive Evaluation and Grey Relational Analysis for Cross-Border Mergers and Acquisitions,"** the author proposed a hybrid risk assessment model combining Fuzzy Comprehensive Evaluation and Grey Relational Analysis. The study identified six key risk categories: market, information, legal, industrial, integration, and financial risks and using data from three hypothetical M&A plans, both methods consistently rank Plan 3 as the lowest risk option. The paper recommended thorough legal due diligence, professional legal strategies, and robust risk management frameworks to enhance M&A success.

In the last paper, "**Lyrics Analysis from Polyphonic Music Using Sparse Autoencoders and Pitch Salience Analysis**," the author presented a study on extracting vocal melodies from polyphonic music using advanced signal processing and deep learning techniques. The proposed method comprised several stages: signal preprocessing (including downsampling, normalisation, and the Short-Time Fourier Transform), note segmentation using the DIS algorithm, and multiple fundamental frequency (F0) estimations within the 70–1000 Hz range. The author demonstrated that integration improved pitch salience computation and that deep learning significantly enhances both accuracy and processing speed in melody extraction.

We hope to bring more research in the forthcoming volumes.

Editors