

## **Editor's Note: Advancing Knowledge Through Technology and Human Insight**

Dear Readers,

It is with great pleasure that we present the 2025 edition of the AISC Proceedings. This volume represents the continued growth and evolution of our scholarly community, featuring a remarkable breadth of research and critical inquiry. While the articles listed here—from analyses of cross-cultural adaptation of expatriates in Chinese enterprises and investigations into psychological factors on short video platforms, to explorations of professional ethics in accounting—offer an exciting sample, please note that these are but a fraction of the diverse topics addressed in this year's compilation. We are deeply grateful for the hard work of all contributing authors, reviewers, and our editorial board, whose tireless efforts have made this publication possible.

We find ourselves at an extraordinary point in history. Technological innovations, particularly in the realm of artificial intelligence, continue to accelerate at an unprecedented pace. AI-driven tools are increasingly becoming indispensable in many domains: they help parse vast quantities of data, identify patterns, generate new insights, and expedite countless daily tasks across industries. These rapidly advancing capabilities enable us to undertake complex research projects that would have been exceedingly difficult—if not impossible—only a decade ago.

Yet, while we celebrate the remarkable power of AI, we must also remember that no technology can replicate the fullness of our humanity. The examples highlighted in these proceedings underscore the essential role of human intuition, creativity, and ethical judgment. For instance, understanding the subtle nuances of expatriate adaptation within Chinese enterprises in Thailand demands more than an algorithmic approach to cultural variables. Likewise, investigations into psychological factors influencing consumer purchasing decisions on short video platforms hinge upon empathy and qualitative assessments that only humans can provide. Moreover, discussions around corporate social responsibility, financial performance, and professional ethics highlight the value of human conscience and moral reasoning—elements that cannot be replicated by purely data-driven systems.

Amid this exciting juncture, we must also look ahead and ask ourselves a fundamental question: What can we do better for the academic world? As new technologies evolve, we have an even greater responsibility to remain vigilant about the integrity of our research, the rigor of our methods, and the applicability of our findings. We must ensure that our embrace of AI and other cutting-edge tools does not come at the expense of careful scholarship and robust ethical frameworks. Instead, let us harness technology's power as a force multiplier, one that complements human ingenuity rather than replaces it.



To that end, I encourage readers to view these proceedings as both a testament to our collective progress and an invitation for further dialogue. May the studies contained within spark meaningful discussions on how to refine our methodologies, broaden our conceptual horizons, and uplift scholarly collaboration in the service of a better, more informed future. The work presented here is the result of countless hours of dedication, but it is by no means a final word. Let us continue to push the boundaries of knowledge, keeping in mind that genuine intellectual breakthroughs arise from the confluence of technology, creativity, and conscientious human insight.

On behalf of the entire editorial team, I extend our sincere appreciation to everyone who contributed to the success of this publication. We remain committed to fostering a vibrant academic environment that elevates diverse voices, innovative ideas, and rigorous analysis. May these proceedings inspire new avenues of research and encourage each of us to think critically about how we—as humans guided by curiosity and ethical imperatives—can shape an academic world that is ever more inclusive, pioneering, and impactful.

Warm regards,

*Kanitsorn Terdpaopong*

Editorial by Associate Professor Dr. Kanitsorn Terdpaopong  
Editor-in-Chief  
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