

## Review of: "Application of Data Mining Combined with K-means Clustering Algorithm in Enterprises' Risk Audit"

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Potential competing interests: No potential competing interests to declare.

The author stated "many studies have shown that the RF algorithm has incomparable advantages over other machine learning (ML) algorithms." My questions are: how many is many, and can you possibly cite related references that show RF is a better method in a similar case study involving risk audit? It will be helpful as well if the author can provide a table that illustrates the research gap between this study and previous studies, especially those studies that showed RF outperforms other models besides recent methods applied in similar case studies. For methodology, it was well explained technically; however, I believe the section E is simulation and not stimulation? Lastly, please include recent references (2022 and 2023), since the ML technique is quite advanced.

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