

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.

This paper is about a risk management system using k-means and big data. The motivation and idea are not clear, and the challenge, goal, and methodology are ambiguous for the reader. Many recent, relevant references are not mentioned in this paper. There are various related topics, especially fraud detection, that use machine learning methods in big data and can be inspired to manage auditing works. The methodology can be presented better. In fact, the methodology can be understood, but the idea is not clear. In other words, we can ask such questions as “why this methodology is introduced and what is the motivation” or “why such a solution is detected?”. Furthermore, the method is not compared to other state-of-the-art methods, and this composition of RF and K-means is only compared to other algorithms, while it is better to be compared to recent methods, not algorithms. I think that this paper is not in the big data field.