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 research conducted on applying data mining technology, specifically the K-means clustering algorithm, in enterprise risk audit within the context of e-commerce transactions. However, there are some points to consider for improvement:

1. Kindly, you can change the paper title to "A Data-Driven Approach to Enterprise Financial Risk Audit: Insights from K-means Clustering and Data Mining.""
2. The abstract is somewhat verbose and could benefit from being more concise. Some sentences could be rephrased or condensed to improve readability and clarity.
3. The literature review provides brief summaries of various studies but lacks critical analysis of the methodologies employed in those studies. A deeper discussion of the strengths and limitations of the methodologies used by previous researchers would provide more insights into the suitability of those approaches for the current research.
4. Please use a methodology section with a main heading followed by subsections for each step in the process. This will help readers easily navigate through the methodology of the research.
5. The conclusion mentions the high classification accuracy achieved by the model algorithm, but it does not provide sufficient interpretation or discussion of the results. A deeper analysis of the findings, including potential reasons for the high accuracy and implications for risk audit in e-commerce enterprises, would strengthen the conclusion.
6. The conclusion mentions the significance of the research for the future application of data mining (DM) in the risk audit of e-commerce enterprises but does not elaborate on potential future directions or areas for further investigation.