

## 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.

My area of expertise is accuracy assessment of algorithms, as the manuscript uses. I see fundamental problems with the presentation of the accuracy assessment. The abstract says "The results show that, compared with the models and algorithms proposed by scholars in other related fields, the classification accuracy of the model proposed here reaches 95.46%." The sentence does not even make sense because it does not report the accuracy of the other models. Furthermore, percent correct is an irrelevant metric. None of the metrics in Figure 7 show whether the models overestimate or underestimate the quantities of the classes. Information concerning the quantity is more important than any of the metrics in Figure 7. A brief glance at the manuscript shows typographical errors, such as using the word Stimulation where it should say Simulation. I recommend the author read the book called Metrics That Make a Difference: How to Analyze Change and Error <a href="https://link.springer.com/book/10.1007/978-3-030-70765-1">https://link.springer.com/book/10.1007/978-3-030-70765-1</a>. Dr. Rana should start by reading the book's chapter entitled <a href="https://link.springer.com/book/10.1007/978-3-030-70765-1">https://link.springer.com/book/10.1007/978-3-030-70765-1</a>. Dr. Rana should ask his institution's library to get the book for the library. If the library will not get the book, then Dr. Rana can request the book by sending an email message to the author of the book, Dr. Pontius. The same offer goes to anyone reading this review.

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