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.

Generally, overall, this paper has a significant impact on the area of research study. The authors aim to introduce the K-means Clustering Algorithm for Enterprises' Risk Audit. However, I have several remarks that may improve the paper:

1. Section I, P4: I recommend the authors add a description of the structure of the paper to assist the reader in understanding the whole paper.
2. Section I: The authors have mentioned, "Additionally, with the increasing number and scale of e-commerce enterprises, more and more e-commerce servers need certified public accountants to supervise the audit, which also makes the audit inevitably face some risks." Can you state an example of the risk? Any reference? The problem is not clearly justified here.
3. The aim of this paper is very scarce. Please highlight the contribution of this paper to help the reader understand it.
4. Section 2 on LR is not enough. Is there any related study that deals with e-commerce issues? It would be better to do the comparison in a Table.
5. In section 3, the authors mention that the behaviors of data are more than 100 million. How is the data being gathered? From what data source?
6. The result is not briefly discussed. Add some tables to show the comparison of each matrix.
7. Please update the latest references.