

Nutrición de alimentos orgánicos y análisis inteligente de datos contables orientados a IU basados en minería de datos interactiva

Organic Food Nutrition and Intelligent Analysis of UI-oriented Accounting Data Based on Interactive Data Mining

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Resumen

Con la madurez de la tecnología de inteligencia artificial, la contabilidad ha entrado en la etapa de desarrollo de la información. La aplicación de software inteligente para ayudar al trabajo contable ahorra una gran cantidad de recursos humanos. En este artículo, el autor analiza la nutrición de alimentos orgánicos y el análisis inteligente de los datos contables orientados a UI Basado en la minería de datos interactiva. Las vitaminas en los alimentos orgánicos siempre han sido un punto de acceso para la investigación. La VC es una vitamina soluble en agua, que se encuentra principalmente en las frutas y verduras frescas y es esencial para la salud humana. El tomate es una verdura común en la dieta universitaria. El contenido de VC en la raíz de la montaña, el contenido de flavonoides en el orgánico y la quercetina y el kaempferol fueron mayores que los del naranja, respectivamente, la función principal de los inteligentes. El software de análisis financiero es compatible con la aplicación del almacén de datos. Puede realizar la minería de datos inteligente OLPA y A través del análisis en profundidad de datos financieros multidimensionales, la mejora de la puntualidad, la precisión y la integridad de los datos financieros y la generación flexible de informes, podemos proporcionar información más oportuna, precisa y completa. Información de gestión financiera para empresas.

Palabras clave: nutrición alimentaria, leche orgánica, vitaminas solubles en grasa, gestión contable

Abstract

With the maturity of artificial intelligence technology, accounting has entered the information development stage. Applying intelligent software to assist accounting work saves a lot of human resources. In this paper, the author analyzes the organic food nutrition and intelligent analysis of UI-oriented accounting data based on interactive data mining. Vitamins in organic foods have always been a research hotspot. VC is a water-soluble vitamin, which exists mostly in fresh fruits and vegetables and is essential for human health. Tomato is a common vegetable in college diet. The content of VC in organic tomatoes is higher than that in ordinary tomatoes. The content of flavonoids in organic tomatoes was twice as much as that in ordinary tomatoes, and quercetin and kaempferol were higher than those in ordinary tomatoes, respectively. The main function of intelligent financial analysis software is to support the application of data warehouse. It can realize OLPA intelligent data mining and analysis, including providing more detailed financial statements and financial status structure analysis. Through in-depth analysis of multi-dimensional financial data, improving the timeliness, accuracy and completeness of financial data and flexible report generation, we can provide more timely, accurate and comprehensive financial management information for enterprises.

Keywords: Food nutrition; Organic milk; Fat soluble vitamins; Accounting management

1. Introduction

With the advent of the information age, great changes have taken place in the living environment and financial management mode of enterprises[1]. The traditional information system based on computerization management has been unable to meet the needs of financial management in the information age. In the new era, enterprises must strengthen the informatization construction of financial management so as to make them rank the top in the fierce competition environment[2-4]. The data and information transferred from the financial and accounting reports of enterprises provide the basis for economic decision-making for numerous users inside and outside the enterprise[5]. Enterprise accounting cost management is not only the financial department and a small number of core staff's own responsibilities, and it requires the cooperation of all departments. So business managers must establish a correct concept of the accounting cost management, whether it is purchasing department or production department mutual cooperation in order to ensure the accuracy of cost accounting, not only that, in every aspect of the available resources for the effective use of substantially reduce the cost of the

product, so as to continuously improve the efficiency of the enterprise cost management to promote business as the rapid development[6-7].

The actual capital of an enterprise is not only the shareholder's equity that reflects the value of the enterprise, but also the substantive capital invested in production, operation and the value-added activities and the final balance of the capital in the final accounting report[8]. In law, actual capital represents the enterprise's ability to assume economic responsibility according to law. The flow of funds plays a decisive role in the development of an enterprise[9-10]. The problem of capital may directly cause problems in the operation of an enterprise and may even lead to the bankruptcy of enterprises. In addition, the judgment of enterprise's financial information is the main basis for the enterprise to make the development decision.

In the process of the enterprise's development, the collection and judgment of the financial information can directly affect the feasibility of the enterprise's development decision[11]. Thus, corporate financial information management for the company's major decisions have a very important significance and the internal control of financial accounting management as a corporate financial information management, the main part of its efficiency and quality of great impact on the development of enterprises[12-14]. Scientific and efficient enterprise financial accounting management internal control is to ensure the safety of the corporate funds, therefore, enterprises want to ensure the safety of funds, and then obtain the long-term development, we must further strengthen the internal control of financial accounting management. Therefore, we shall pay attention to the following items. (1) In order to improve the efficiency of accounting cost management and ensure accuracy of cost accounting, it is necessary to improve level of enterprise accounting cost management. Firstly, the leader of the enterprise should have a thorough understanding of the current situation of the enterprise development, the deficiencies and the advantages of development, and carry out a thorough understanding. Second, ensure the effectiveness of the accounting cost management system, so that managers can regulate the management of the cost. (2) Enterprises should combine the characteristics of their own development and direction of future development to talent selection system planning, not only that, but also for internal management personnel to carry out regular training and learning, and hired professionals to explain the relevant knowledge and management experience imparted in order to continuously improve overall level of accounting cost management personnel and lay the foundation for future management and enterprise development[15].



Figure 1. The Enterprise Accounting Information Organization

2. OPM3 Model and Evaluation Methodologies

2.1. OPM3 Model Analysis

Organizing project management competencies refers to the ability to specifically implement a strategic plan and the ability to translate an ideal goal into a visible reality. An organization's strategy can further generate a series of concrete projects, and the correct implementation of these specific projects will eventually lead to realization of the mission and goals of the organization and the implementation of the organizational strategy[16-17]. The figure 2 presents the levels.

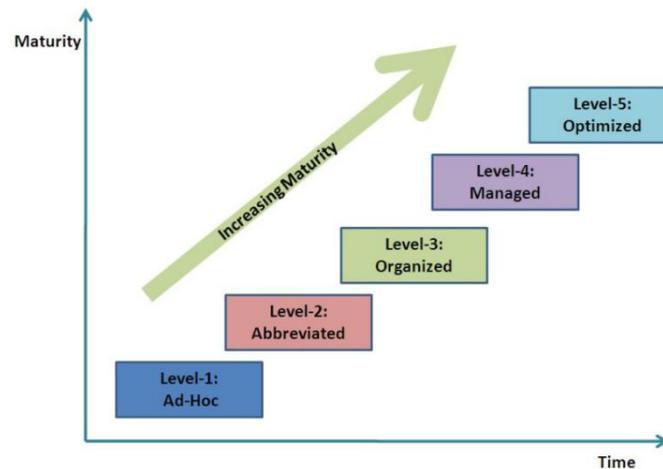


Figure 2. The OPM3 Model Levels

Under the conditions of intense market economy, the project has become a necessary driving force for growth of enterprises, and the ability of organizing the daily management is also an important manifestation of the competitiveness of enterprises. On the one hand, it is the external playing field. The organization must understand the advantages and disadvantages of competitors and be familiar with the competition scale of the external environment. On the other hand, internal training, the organization needs to understand its own capabilities and position itself[18].

OPM3 is a measure of the ability to measure and improve, and applies to organizations of different sizes and forms, industries and cultures. Its internal structure and the operation mechanism provide the system planning and implementation platform for the acquisition of project management capability and the improvement of project management capability. The ability of organizing project management is closely related with OPM3. As mentioned earlier, OPM3 is indeed a more comprehensive and systematic assessment of the organization's project management maturity status. OPM3 model mainly includes best practices, organizational ability, path and visibility of the results, performance indicators of several parts of the contents, it also include the evaluation template, statement, and some of organizations related to the project management process descriptions, and these elements constitute a OPM3 model with each other.

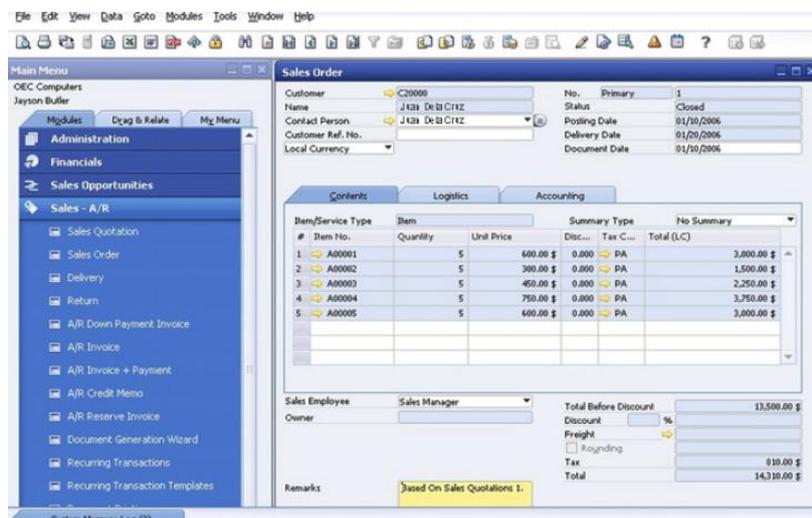


Figure 3. Accounting software

The OPM3 model is to provide a basic tool and method to improve the project management ability of an enterprise and to make the enterprise project closely linked with the enterprise strategy so as to realize the enterprise strategy. The senior leaders must participate actively and senior managers should mobilize the resources available in the enterprise, such as manpower and material resources, to provide the conditions for the smooth implementation of the model. The difficulties of enterprise internal control mainly include the following aspects:

- The chaos at this level of enterprise internal control is still in a mess, there are no corresponding rules and regulations to control the internal operation of the enterprise, and enterprises are not aware of their own shortcomings.
- Initial level at the level of enterprise internal, though still in the mixed and disorderly state, there is no corresponding rule and regulations to control the operation of the enterprise internal, but management have realized their own defects in the management level.
- The simple level enterprise has the internal related institutional implementation, but there is no uniform standard. Simply relying on its own understanding and implementation, it cannot achieve the desired results.
- There are definite institutional processes and their reference standards within the enterprises, and the accounting personnel can operate according to the prescribed procedures. However, the design of the process itself is not perfect and reasonable.

Enterprises use OPM3 as there are basically the following steps: (1)assessment preparation. The organization should first understand the concept of the model and the main points of its application, through the training of personnel to determine the scope of the assessment, etc .; (2) assess the organization's project management maturity, identify the current organization's strengths and weaknesses in project management and evaluate the project's management mature degree of status; (3) improve the plan. According to the priority of the evaluation results and ability to sort, OPM3 to provide the best programdevelop the improvement plans; (4)Implementation of improvement plans. In the improvement, the actual organization may change to help the organization to make up for the shortcomings of the management and enhance the maturity of the project management;(5) Continuous improvement and continuous improvement. Management skills upgrading is endless, is a continuous improvement process. After the implementation of the improvement, the organization can enter the next round of OPM3 implementation and improvement. After the establishment of the two-dimensional frame diagram, above five modules are refined, the corresponding control points are set, and these factors are analyzed and the control level is evaluated.

2.2. The Evaluation Analysis of Enterprise

The traditional evaluation model of enterprise evaluation content is not comprehensive, cannot reflect all the production and business activities of enterprises and most of the evaluation indicators in the existing enterprise evaluation model are financial indicators, which mainly reflect the status of enterprises in terms of profitability, solvency and assets operation ability. This model does not provide information on the operation of a company's knowledge capital, which results in the evaluation of the company affecting the internal and external users of the information to make correct judgments about the business now and in the future, leading to wrong decisions. Therefore, we shall analyze from the following perspectives.

- Knowledge-based enterprises, capital evaluation is excellent, but the internal financial level of enterprises is insufficient. We can call such enterprises "Star Enterprise", that is, have a good market prospect. For this type of enterprises, we should pay attention to prevent possible financial risks, while strengthening the application of knowledge capital.
- The financial evaluation of enterprises is poor and the level of financial analysis is general. Such businesses can be called "meteor enterprises". Such companies could be eliminated by the market competition after a moment of brilliance. On the operation and management want to have a crisis consciousness that should give enough attention to the knowledge capital operation to increase the intensity of intellectual capital investment, the good financial results into knowledge capital advantage, in order to gain lasting competitive advantage.
- Enterprises are enterprises with poor knowledge capital, financial analysis and evaluation. Such enterprises can be referred to as "meteorite enterprises".the enterprise has entered a period of the extreme danger. Not only has a great financial failure risk, but also does not have any advantage of knowledge capital. The urgent task at the present stage is to prevent financial failure and avoid bankruptcy and liquidation.

The knowledge economytake the knowledge and the intelligence resources as the foundation economy. Indeed, integrates imperative to achievement appraisal target system oneself the knowledge and the intelligence capital. The establishment reflected the knowledge capital value the financial appraisal target, carries on to the knowledge capital value appraises oneself to become the time development the objective request. In the table 1, we show the evaluation analysis of enterprise suggestions.

Table 1. The Evaluation Analysis of Enterprise Suggestions

Suggestions	Reasons
Strengthen the position of cash flow index in the index system	The analysis of cash flow in the performance evaluation of enterprises has a very important significance. The use of cash

<p>Establish evaluation indicators reflecting environmental protection</p>	<p>flow indicators can more clearly reflect the cash flow of enterprises, and thus predict the development of enterprises and other financial conditions. Increase the net debt ratio of cash flow of operating activities to reflect the amount of cash generated by business activities to the extent of the liabilities.</p> <p>Only by paying attention to environmental protection can enterprises win a good financial environment. Therefore, it is necessary to increase indexes such as waste reuse and growth rate of pollution control.</p>
<p>Use appropriate measurement attributes</p>	<p>For a large number of uncertainties or contingencies that an enterprise faces, the enterprise must confirm and measure these liabilities in an appropriate way, taking full account of future uncertainties.</p>

3. The Internal Control and Evaluation Analysis of Enterprise Accounting Information

3.1. The Business Accounting Overview

Objectivity is the first principle of accounting. If the accounting information cannot faithfully reflect the actual situation of the enterprise, the accounting work will lose its existing value. The objectivity principle requires confirmation of accounting matters and the handling of accounting information must be consistent with the objective economic facts so that the contents are true and the figures are accurate and the evidences are reliable and the materials are reliable. The accounting, recording and reporting should not be fictionalized, distorted or concealed.

Internal management confusion of enterprise accounting system in the specific implementation process to attach great importance and quality of internal control system of enterprise accounting will bring a certain impact on the economic development of enterprises. Therefore, in the implementation process, enterprises should adhere to the basic principle of the mutual coordination of costs and benefits and think about the future development of the enterprise in terms of actual operation, production and management of the enterprise and constantly improve and build the internal accounting control system.

In the specific implementation process, we must determine main responsibilities of business owners and the main responsibility and authority of each management department of the general enterprise. In particular, it is necessary to conscientiously handle the relationship between other departments and financial management departments in the enterprise. In the enterprise has not built the relevant job responsibility system, does not regulate the relevant personnel and organizations the main responsibility and rights, resulting in staff responsibilities and rights are not clear. An enterprise merely embodies the ideology of prevention, control and supervision on the surface of the accounting system.

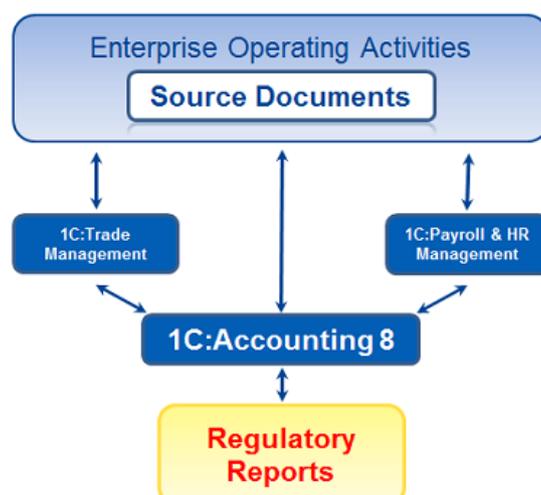


Figure 4. The Business Accounting Overview and Organization

For example, some companies do not have an internal accounting audit agency or has been established but the role of the auditing body has not been fully realized due to the lack of attention of business leaders. Enterprise financial inventory accounting manages the internal control supervising and managing mechanism insufficient consummation, again adds business management level to manage the internal control work importance understanding insufficiency to financial inventory accounting, in enterprise financial inventory

accounting in the supervisory work, the internal control system of financial inventory accounting cannot obtain the effective realization but supervises and manages the mechanism to cause this kind of the phenomenon to be more serious not perfectly. Therefore, the following suggestions should be considered. (1) It is the key to set up internal accounting management system of the enterprise, further emphasize the internal management procedure and realize the innovation of the core accounting supervision system and the concrete contents include making the financial plan, doing the accounting inspection, ensuring the scientific accounting decision-making, accounting control, accounting examination and accounting analysis etc., to achieve the goal of monitoring and managing the operation and management of the enterprises. (2) The innovation of the management system should be combined with the relevant normative system. In any management activity, the innovation and related regulations are complementary and mutually complementary. If didn't get the relevant system innovation in the accounting management system specification, such as some of the listed company whether to need to set up the audit committee, set up the audit committee, how to allocate their rights and responsibilities, reasonable allocation of how to through the enterprise operation and management after accounting system cooperate with each other and to reduce the problem of supervision cost, etc., these problems linked together, all need to explicitly pointed out that in the management system and the relevant specification, and then fully implemented in the process of practice hoping to play decisive role in the development of the core accounting management. (3) With the economic integration, the enterprise has also been an unprecedented development, transaction between enterprises is not only to rely on the traditional form of the transaction, broke through the time and geographical constraints, which greatly promoted the development of the Internet technology, and promote the development of electronic commerce in the field of the rapid development. Modern enterprises carry out commercial transactions with the aid of the e-commerce platform, which requires accounting management to adapt to the current trend of development.

3.2. The Enterprise Internal Control

From the evolutionary process of the internal control system, whether it is exogenous drivers or the endogenous organizational management needs, internal control has not only limited to the narrow scope of finance and auditing, but also has the advantages of avoiding risks improving operational efficiency and promoting the value added of enterprises function is gradually enlarged.

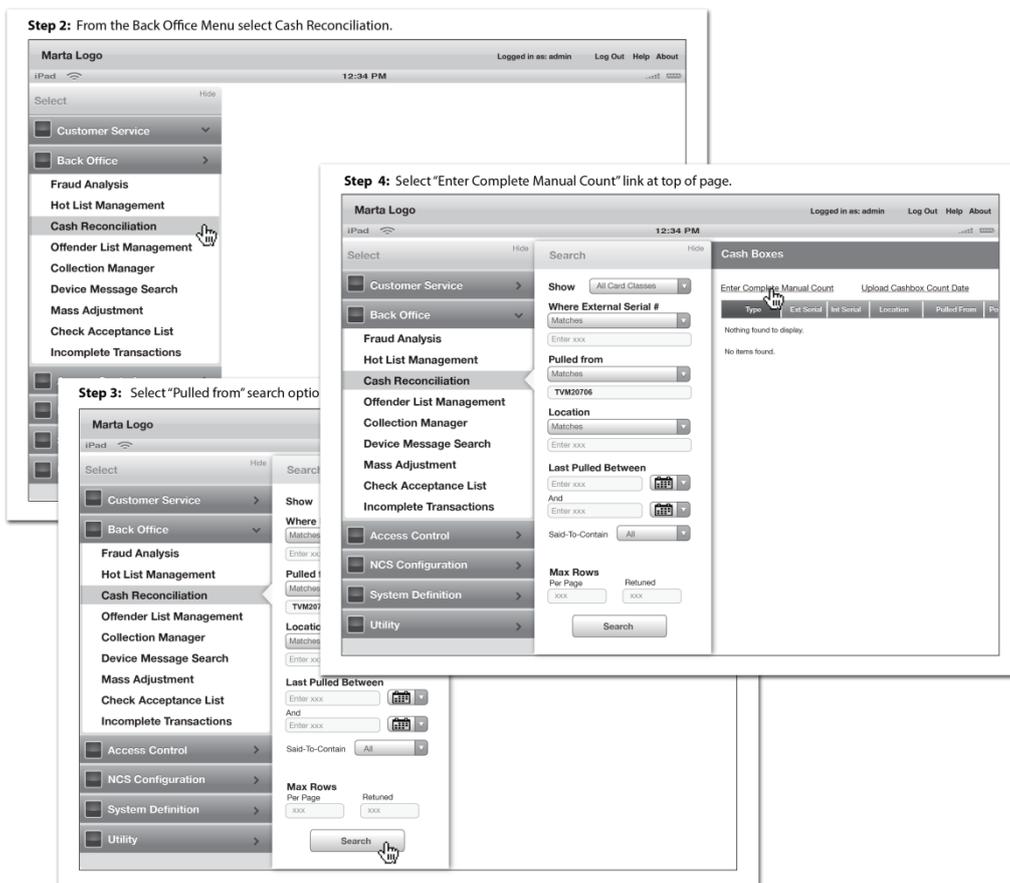


Figure 5. The Enterprise Internal Control Platform

After the establishment of an accounting information system, various types of accounting information are stored in a magnetic storage medium in the form of data files. Therefore, these information can be easily modified, forged or vandalized in a specific application process Not found. In addition, accounting information software system with cancellation, reverse posting, review and anti-checkout and the other related functions, these functions can make the accounting data after a certain deal to become more flexible, after review and debit the relevant documents and books can be content directly modified, but after the checkout cannot be on the voucher and books and other content re-enter or modify the operation, in which case, the control and management of the vouchers and books are basically in failure. Financial reporting is the most direct manifestation of how much the profitability of an enterprise and the net cash flow as it is also the most important information carrier that creditors can access to make their own investment decisions. As a part of the corporate governance, the quality of internal control can affect the operation efficiency and effectiveness of the enterprise, thereby affecting the external financial information of the enterprise and ultimately affecting the creditor's investment decision and the better the quality of internal control, the higher the efficiency of business operations, the better the business performance.

The stronger profitability is conveyed to the outside world, the higher the asset protection factor of creditors, and the lower the cost of debt financing. Enterprises should really give play to the role of the internal control system and then should be organically connected with corporate governance to create greater economic benefits for enterprises. At the same time, the internal control of the enterprises should strictly follow the principle of equalization.

Both the top management and the grassroots employees of the enterprise are the targets of internal control, which reflect the internal control over the assets information and personnel information. However, as many top management have more rights than their location, it is difficult to effectively implement the internal control. Therefore, we should restrict and supervise the rights of the senior executives to change the previous management concepts, improve the emphasis on the financial management, deepen market research formulate capital options according to actual business conditions to select reasonable decisions and continuously strengthen the financial management functions of enterprises. If we further look at the elements of internal control, we can also find that high-quality internal control has a greater inhibitory effect on cash-held M&A behavior with agency motives. First of all, prevention and control of risks is the core issue of internal control. High-quality internal control through the strengthening of risk assessment procedures, whether mergers and acquisitions, the target of the mergers and acquisitions, according to corporate cash holdings to take what kind of M&A payment, how to effectively integrate related resources and other effective assessment to then avoid and control M&A activities in the risk and improve the efficiency of mergers and acquisitions. The suggestion can be then summarized as the follows. (1) Enterprises should develop a strict system of personnel management, access to the engine room for a more comprehensive registration, at the same time to the necessary documents for safety checks. (2) Enterprises should appoint someone on a regular basis of the information system software and hardware maintenance and inspection, at the same time, to be found in the inspection process to record related issues, and to the fastest speed to solve these problems, and record the solution methods in order to later. (3) In the specific work, the enterprise should establish a special control audit department and examine the accounting information system at any time. The content of these reviews under conditions of informatization to variety can include the effectiveness of the information system for review, review, the security for data storage and the effectiveness of the accounting information for the review, to review the consistency of the system internal data and written data and the accounting information system accounting review etc.

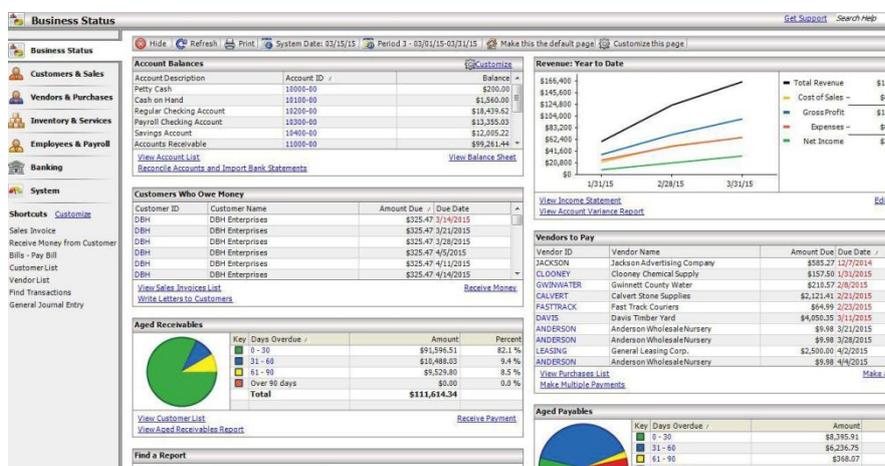


Figure 6. Accounting management

4. Food nutrition

Food safety in Colleges and universities is particularly important. With the emergence of food safety problems such as excessive agricultural residues, contamination of food pollutants, genetically modified food and so on, people begin to pay attention to green food and organic food. Organic food refers to all agricultural by-products and their processed products, including grain, vegetables, fruits, dairy products, livestock products, honey, aquatic products and seasonings, which are produced and processed in accordance with the organic agricultural production mode and meet the international or national organic food requirements and standards and are certified by the national certification authority. Sugar compounds are the main source of energy needed to maintain human life activities. The main sources of sugar in diet are plant foods, such as cereals and potatoes. A series of studies have shown that organic planting mode promotes the growth of mineral content in fruits and vegetables, but this effect is not significant. Studies have shown that the high mineral content of organic crops may be due to the higher activity of microorganisms in soil under organic mode, which will produce some active substances that can bind minerals in soil, thus facilitating the absorption of minerals from soil by plant roots. Mineral balance of fruits and vegetables is very important for postharvest physiological disorders of fruits and vegetables, and it also has a certain impact on storage period and hardness of fruits and vegetables.

Studies have shown that the iron content in organic milk is higher than that in ordinary milk, but unlike meat, milk can not be the main source of iron in human diet, so the slightly higher iron content in organic milk has no significant impact on nutrition. Iodine and selenium are low in organic milk. According to the analysis results, drinking 0.5 L organic milk and ordinary milk can provide 53% and 88% of daily iodine intake, respectively. Although supplements of iodine and selenium are allowed to be added according to organic agriculture standards, according to published data, iodine supplements used in organic agriculture are less than those used in traditional agriculture, which may be due to: (1) less use of concentrated feed in organic production; and (2) mineral supplements are usually added to ordinary concentration. (3) In organic production, iodine is not often used for breast disinfection (which can significantly increase the iodine concentration in milk). A recent study on iodine has shown that widespread use of iodine as a breast disinfectant or high doses of iodine supplements for livestock can have a negative impact on people's health in some areas. The main reasons for the difference in selenium concentration are mineral supplements and control conditions (such as fertilization scheme and soil pH value). For example, in Finland, selenium-rich mineral nitrogen fertilizers are used to compensate for the low selenium concentration of soil in Finland. However, inorganic nitrogen fertilizers are not allowed to be used under organic agricultural standards. Contrastive fertilization schemes can partly explain the difference in selenium content between organic and common milk. Therefore, the content of metals (especially selenium) in dairy products needs to be increased through the formulation of organic agricultural system (the strengthening of mineral supplements and processed foods for livestock).

5. Conclusion

In this paper, we conduct research on the internal control and evaluation analysis of enterprise accounting information based on OPM3 mode. OPM3 is one of the most influential project management maturity models in the world at present. It defines the process capability of implementing organizational strategy through the project from two aspects of the organization's strategy and tactics. The goal of OPM3 is "to help organizations achieve their strategy by developing their capabilities to successfully, reliably, and programmatically select and deliver projects." Project management maturity model of the application of project management from the perspective of single project management to rise to the level of governance and management mode, reached a new stage, that is no longer limited to the guidance of a single project is completed, but to help organizations from the strategic level, fostering elements realize their level of management, planning and improve the management mode. This paper integrates this model to present the internal control and evaluation analysis of enterprise accounting information system, in the future, we will conduct numerical analysis for the systematic verification.

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