

# Research Framework on the Pathways of Internal Auditing to Empower the Development of State-Owned Enterprises from a Macroeconomic Perspective

Dapeng Gao<sup>1\*</sup>

<sup>1</sup> SUMEC Textile & Light Industry Co., Ltd. Nanjing, China

## Email Address

gaodp@sumec.com.cn (Dapeng Gao)

\*Correspondence: gaodp@sumec.com.cn

Received: 9 November 2025; Accepted: 12 December 2025; Published: 25 December 2025

## Abstract:

Under the backdrop of economic globalization, when conducting internal audits, state-owned enterprises must not only recognize the value and importance of such work but also enhance audit quality and standards from a macroeconomic perspective. This enables enterprises to effectively mitigate risks, seize development opportunities, and achieve sustainable and healthy growth. Through an in-depth analysis of how internal audits empower the development of state-owned enterprises from a macroeconomic standpoint, this paper aims to provide some reference for relevant professionals.

## Keywords:

Macroeconomics, Internal Auditing, State-Owned Enterprises, Development Path

## 1. Introduction

In the new era, state-owned enterprises should adopt a holistic perspective when conducting internal audits. They should continuously optimize and innovate audit models and methods in line with macroeconomic policies, introduce digital technologies to enhance the intelligence of audit work, thereby enabling internal audits to fulfill their intended functions, promote high-quality corporate development, and facilitate modernization transformation.

## 2. The Impact of Macroeconomic Policies on State-Owned Enterprises

With the continuous development and transformation of the social economy, the government can formulate effective macroeconomic policies based on the actual conditions of national development to regulate the domestic economy, thereby promoting sustained, healthy, and stable economic growth and enhancing national competitiveness. In this context, state-owned enterprises should pay particular attention to macroeconomic policies by conducting in-depth analysis and interpretation to adjust their strategic development plans and business layouts

accordingly. This approach enables them to seize development opportunities under market economy conditions and achieve high-quality rapid growth. First, the government can regulate key indicators such as economic growth rates, inflation rates, and unemployment rates through monetary and fiscal policies. For instance, implementing a tight monetary policy would reduce the money supply in the market and raise loan interest rates, thereby increasing financing costs for state-owned enterprises and reducing their investment. Conversely, an accommodative monetary policy would stimulate enterprises to expand production and investment. Second, the government can utilize tax policies, industrial policies, and regional policies, such as offering preferential measures and financial support for high-tech industries to encourage state-owned enterprises to increase investment, promote industrial upgrading, and optimize resource allocation and industrial structure. Third, for state-owned enterprises, changes in policies often lead to adjustments in market structure and competitive dynamics. For example, amid rising national trade protectionism, the government may support domestic market expansion and reduce reliance on trade by adjusting tariffs and export tax rebates. While this provides new development opportunities, it also requires enterprises to strengthen independent innovation and enhance core competitiveness [1]. In general, state-owned enterprises need to closely monitor policy trends, participate in policy formulation and feedback, and strive for a more favorable policy environment through active communication with the government when carrying out daily operational activities.

### **3. The Significance of Implementing Internal Audit in State-Owned Enterprises from a Macroeconomic Perspective**

#### ***3.1. Beneficial for optimizing resource allocation***

State owned enterprises play a very important role in the national economy, not only leading the direction of economic development, but also promoting technological innovation, maintaining economic stability, and safeguarding national security. Therefore, compared to ordinary enterprises, state-owned enterprises are often more likely to obtain sufficient financial support and have extremely abundant resources. By coordinating and allocating various resources such as people, materials, and finances, resources can be fully and effectively utilized to maximize their value, providing strong support and guarantee for the high-quality development of enterprises. The implementation of internal audit can enable state-owned enterprises to understand the degree of resource utilization in different fields through the review and evaluation of fiscal revenue and expenditure, economic activities, and other aspects, explore possible problems such as non compliant use of funds, low adaptability of personnel, and insufficient application of high-tech. Based on feedback, resources can be effectively invested in the operation process, avoiding unnecessary waste of resources, and enabling enterprises to achieve rapid economic growth with strong support of resources.

#### ***3.2. Beneficial for risk prevention and control***

In the context of a market economy, state-owned enterprises can strengthen internal control, identify deficiencies in risk management, and provide strong support for the reasonable formulation of risk management goals through the implementation of internal audits during operation and management. This can effectively respond to potential risks, do a good job in risk control, eliminate risks at the source, create a

good and stable operating environment for enterprises, and enable them to achieve sustainable development [2]. For example, state-owned enterprises can adopt a “risk oriented audit” model, shifting the focus from testing local controls to evaluating the overall effectiveness of risk management. By understanding the strategic goals, economic environment, and major inherent risks of the enterprise, the effectiveness of the enterprise’s risk management strategies and measures can be evaluated to ensure that risks are reduced to an acceptable level.

### ***3.3. Beneficial for internal supervision and control***

In the new era, competition among enterprises is becoming increasingly fierce. In order for state-owned enterprises to stand out in the market and achieve high-quality and sustainable development, they should strengthen internal controls, improve their management level and risk prevention capabilities, so as to enable them to have good strength. Internal audit is an important evaluation tool for internal control, which is not only conducive to the establishment and improvement of internal control mechanisms, but also maximizes the display of enterprise value. Specifically, when conducting internal audits of state-owned enterprises, management personnel can form a good incentive and constraint mechanism by evaluating and identifying the fulfillment of internal economic responsibilities, optimizing the internal control environment, and also infiltrating it into the operation of internal controls. Appropriate supervision measures can be taken for different links to ensure the normal and orderly operation of internal controls, and to timely prevent, handle, and resolve potential risks.

### ***3.4. Beneficial for innovation and transformational development of state-owned enterprises***

Under the new situation, state-owned enterprises should keep up with the times and keep pace with the development of the times when carrying out daily business management activities. Through the deepening of management system reform and the optimization and innovation of management models, they should continuously improve their management level, maintain a good competitive advantage, and achieve transformation, upgrading, and innovative development. It should be noted that enterprise transformation is not always smooth sailing, often accompanied by strategic adjustments, business model innovation, and organizational changes, which may bring operational risks to the enterprise and lead to the failure of transformation due to risk control. In this regard, state-owned enterprises can implement internal audits and adopt systematic and standardized methods to review and evaluate the appropriateness and effectiveness of business activities, internal controls, and risk management, in order to timely detect and prevent risks and reduce the probability of risk occurrence [3]. For example, when state-owned enterprises enter a stage of rapid expansion, internal auditing needs to focus on areas such as mergers and acquisitions integration, financing compliance, etc., to provide reasonable suggestions for the transformation of state-owned enterprises, ensure the steady progress of the transformation process, and promote the high-quality development of the enterprise.

## **4. Analysis of the Current Situation of Internal Audit in State owned Enterprises**

### ***4.1. Prominent institutional barriers***

From the current implementation of internal auditing in state-owned enterprises, although some enterprises may set up specialized agencies, they often find it difficult to achieve independence and objectivity. Not only can they not directly report their work to the unit's party organization and main responsible persons, but they are also often limited by the management, unable to transparently, openly, and fairly supervise and evaluate the implementation of financial revenue and expenditure, economic activities, internal control, risk management, and other fields, and provide scientific and reasonable suggestions, thereby affecting the functional role of internal auditing and hindering the high-quality development of enterprises. Specifically, many senior managers of state-owned enterprises lack attention to internal auditing, fail to recognize its value and role in the development of the enterprise, and fail to provide strong support, resulting in formal and superficial problems in internal auditing work. In addition, some state-owned enterprises have not established specialized agencies or departments, which leads to a lack of clear, specific, and reasonable institutional safeguards for auditors during internal audits, resulting in an audit process that is not standardized and rigorous enough, affecting the scientific and accurate nature of the final audit results.

#### ***4.2. The audit content and scope are limited***

At present, most state-owned enterprises focus on financial activities when conducting internal audits, which limits the scope and content of the audit and makes it difficult to achieve comprehensive supervision and evaluation of business management activities, thereby affecting the level of internal control and increasing the probability of enterprise risk occurrence [4]. In addition, with the continuous deepening of the state-owned system reform, the importance of internal audit has become increasingly prominent. In order to play its true value and role, and ensure the stable and sustainable operation of enterprises, auditors need to go deep into the internal of enterprises, accurately detect, identify, and analyze possible risk problems and influencing factors, prevent small problems from happening, build a scientific and perfect risk prevention and control mechanism, and effectively avoid business risks. However, in fact, the quality and ability of most internal auditors need to be improved, which makes it difficult for them to identify the real causes of risks and completely eliminate them.

#### ***4.3. Slow digitalization construction***

In the digital age, the application of digital technology in state-owned enterprises is becoming increasingly deep and widespread. Therefore, when conducting internal audits, state-owned enterprises should actively adapt to the current era environment, introduce advanced technologies such as big data, cloud computing, and artificial intelligence, optimize the traditional purely manual audit process, improve the intelligence and precision level of audit work, and meet the digital construction needs of enterprises, accelerating their transformation and upgrading [5]. In fact, compared to ordinary enterprises, state-owned enterprises have a slower process of digital construction, which makes it difficult to fully and effectively apply modern technology. For example, the processing of audit data still relies on manual recording, organization, and summarization, and the audit system has not been effectively connected with other management systems, resulting in a lack of technical support for the conduct of audit work. Audit data is difficult to achieve real-time circulation and sharing, which in turn affects the performance of internal audit functions.

## **5. The Path of Empowering High Quality Development of State owned Enterprises through Internal Audit**

### ***5.1. Combining with the needs of national macroeconomic policies***

In the new era, state-owned enterprises should start from the perspective of overall development when carrying out internal audit work, and combine macroeconomic policies such as fiscal policy, monetary policy, industrial policy, etc., focusing on the compliance of fiscal revenue and expenditure, the effectiveness of major decision-making and deployment, etc. Based on this, optimize strategic layout, adjust business direction, promote the achievement of policy goals, and enable enterprises to achieve the unity of economic benefits, social benefits, and ecological benefits. During this process, auditors of state-owned enterprises need to constantly pay attention to market changes, predict the future adjustment direction of macroeconomic policies, optimize audit work content based on this, improve the effectiveness and pertinence of internal audits, and lay a solid foundation for the sustainable development of enterprises.

For state-owned enterprises, the implementation of internal audit not only requires supervision of business activities, but also takes a global perspective of the enterprise. Through governance audit, internal control audit, and risk management audit, it analyzes common problems and systemic risks, provides independent and objective suggestions for management, improves the effectiveness and scientificity of decision-making, and ensures the successful transformation of the enterprise and the achievement of strategic goals [6]. At the same time, it is necessary to consider the optimal allocation of enterprise resources, adopt a risk oriented audit strategy, supervise and analyze the use of various resources, so that management can focus their energy and resources on the most critical risk areas, thereby improving resource utilization efficiency and creating a stable and healthy development environment for the enterprise.

### ***5.2. Strengthen the digitalization construction of internal audit***

With the advent of the digital age, state-owned enterprises should base themselves on their own business development environment, establish big data thinking, understand the value and importance of data, and from the perspective of internal auditing, organize and summarize various data generated in business management, store them in an integrated data management platform, and enable them to achieve real-time updates and sharing with the support of advanced technological means, thereby avoiding the phenomenon of data “islands”, providing reliable and complete data support for the high-quality and efficient development of internal auditing, and improving the effectiveness of auditing work. In this process, state-owned enterprises need to attach importance to cultivating the digital literacy of auditors, and regularly organize special training and education activities to impart digital related theoretical knowledge and skills to them, so that they can proficiently and flexibly apply advanced technologies such as artificial intelligence, big data, the Internet of Things, blockchain, etc., achieve intelligent collection, integration, and analysis of audit data, and unleash the value of data, so as to efficiently and quickly discover the substantive factors that lead to economic problems, put forward effective suggestions, and enable enterprises to make effective business decisions [7]. In the context of economic globalization, the changes in the economies of various countries have become increasingly complex. State owned enterprises, in order to adapt to the current market environment and have good international competitiveness, can break down

communication barriers between the audit department and other departments such as business, finance, and personnel through cross departmental cooperation, allowing each department to build risk models in harmonious and close communication and cooperation, accurately identify risks, adopt appropriate risk prevention measures, and thus nip risks at the source.

### ***5.3. Establishing a regulatory mechanism that matches rights and responsibilities***

When conducting internal audit work, state-owned enterprises should expand the audit scope based on specific operational realities. They should not only effectively supervise financial activities, but also objectively and independently evaluate areas such as business activities and internal controls. Through careful selection of evaluation indicators, such as production efficiency and cash flow ratio, the authenticity and comprehensiveness of audit results should be ensured, providing reasonable suggestions for the formulation of important decisions by senior leaders. At the same time, it is necessary to evaluate the performance, decision-making, and implementation of the management in the audit work, so that senior leaders can attach importance to internal auditing, adjust management plans based on audit results, and ensure the healthy and long-term development of the enterprise [8].

With the continuous expansion of the operating scale of state-owned enterprises, decision-making has become increasingly important. Only by ensuring the reliability and effectiveness of decision-making can strong support be provided for the expansion and transformation of enterprises. Otherwise, it may lead to the failure of enterprise transformation and bring irreparable huge losses to the enterprise. In this regard, state-owned enterprises and senior managers must have strong risk management awareness, assume corresponding management responsibilities, optimize and improve “decision tracing”, make decision-making more cautious, avoid blind decision-making, thereby improving the internal control level of enterprises and achieving healthy and stable development. In addition, state-owned enterprises should also establish a linkage mechanism to dynamically supervise and track their business management activities based on the audit results obtained by internal auditors, analyze the causes of problems, adopt innovative and effective management measures, so that management personnel can solve problems in a timely, fast and effective manner, thereby improving the level of internal governance and enabling enterprises to achieve modern development.

## **6. Conclusion**

In summary, when state-owned enterprises carry out internal audit work from a macroeconomic perspective, in addition to considering their own business management status, they also need to develop scientific and reasonable management plans based on specific work realities, improve audit capabilities, enable them to play their due value functions, optimize resource allocation, effectively prevent and resist risks, and achieve high-quality and rapid development.

## **Conflicts of Interest**

The author declares that there is no conflict of interest regarding the publication of this article.

## Funding

This research received no specific grant from any funding agency in the public, commercial or not-for-profit sectors.

## References

- [1] Xu, C. Research on Internal Control and Risk Management of State owned Enterprises from the Perspective of Internal Audit. *China Collective Economy*, 2024, 12, 41-44.
- [2] Li, T.; Liu, Y. Innovation and Practice of Internal Audit in State owned Enterprises under the Requirement of High quality Development. *Financial Supervision*, 2024, 22, 100-104.
- [3] Liu, K.P. Research on the role of internal audit in enhancing the core competitiveness of state-owned enterprises. *Bohai Rim Economic Outlook*, 2024, 12, 122-125.
- [4] Zhang, J.Y. The role positioning and functional expansion of internal audit in the governance system of state-owned enterprises. *Finance Management*, 2024, 09, 32-34.
- [5] Wan, D. The current situation and transformation and upgrading suggestions of internal audit in state-owned enterprises under the background of the new era. *Metallurgical Finance and Accounting*, 2024, 43(10), 54-56+60.
- [6] Jiang, Y.C. Digital transformation of internal audit: a key measure to promote high-quality development of state-owned enterprises. *Public Investment Guide*, 2024, 02, 140-142.
- [7] Yang, X. Analysis of the Impact of Internal Audit in State owned Enterprises on Corporate Governance. *Administrative Assets and Finance*, 2024, 23, 107-109.
- [8] Gu, C.H. On Strengthening the Systematic and Comprehensive Management of Internal Audit in State owned Enterprise Groups. *Shanghai State owned Assets*, 2024, 03, 89-93.



© 2025 by the author(s); licensee International Technology and Science Publications (ITS), this work for open access publication is under the Creative Commons Attribution International License (CC BY 4.0). (<http://creativecommons.org/licenses/by/4.0/>)